

GOVERNMENT OF MADRAS.

CODE OF INSTRUCTIONS

FOR THE

CONDUCT OF OFFICE AND OTHER BUSINESS AND
FOR THE REGULATION OF ACCOUNTS

IN THE

FOREST DEPARTMENT

WITH

PREScribed FORMS.



Third Edition (Reprint) embodying corrections up to 1st June 1916.

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PREFACE TO THE THIRD EDITION.

THE reprint of the Third Edition of the Madras Forest Code now published supersedes the edition of 1909, which should no longer be quoted. The numbering of the sections and of the appendices has been maintained and in addition to slight verbal alterations in a few sections all amendments and corrections issued up to 1st June 1916 have been incorporated.

The references quoted in this Code refer to—

The Fifth Edition of the Civil Service Regulations.

The Seventh Edition of the Civil Account Code.

The 1910 Edition of the Standing Orders of the Board of Revenue.

The 1912 Edition of the Madras Forest Manual.

The 1913 Edition of the Stationery Manual.

In case of any supposed conflict between this Code and the Civil Service Regulations or the Civil Account Code, the latter must be considered as authoritative.

2. Addenda and Corrigenda will issue from time to time from the Board's office.

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Transfer of charge.	60	274	Receipts for seized property released	247	41-C
	61	275	Conservator's tour list of correspondence	251	42
	62	276	Report of transfer of charge of the district.	256, 257	43
	63	277	Report of transfer of charge of the beat.	260	.
Annual returns.	64	278	Report of transfer of charge of the depot.	260	..
	65	279	Area of reserved forests or lands	201, 263	44
	66	280	Progress made in forest settlement and expenditure incurred.	268	15
	67	281	Demarcation and boundaries ...	203	46
Annual returns.	68	282	Forest area surveyed and under survey. (Cancelled.)
	69	283-285	Progress made in working plans ...	203	48
	70	286	Communications and buildings ...	263	49
	71	287	Branches of Forest Laws ...	247, 263	50
Annual returns.	72	288	Forest tracts protected from fire ..	263, 265	51
	73	289	Area closed and open to grazing ...	263	52
	74	290	Regulation of grazing in the State forest.	263	53
	75	291	Area under artificial reproduction.	263, 266	54
Annual returns.	76	292	Outturn of timber and fuel ..	263, 267	55
	77	293	Outturn of minor forest produce ..	263, 267	56
	78	294	Account of timber, etc., in depots and sold locally.	263, 268, 269	57

INDEX TO FORMS—*cont.*

Group.	No.	Page.	Name of Form.	Reference to Code Section.	Corresponding numbers of the Forms in the Madras Code, 2nd Edition.
Annual returns— <i>cont.</i>	79	293	Value of timber and other produce at sale depots.	263, 270	58
	80	296-302	Summary of revenue and expenditure for the year.	181, 215, 263, 261, 266	59
	81	303	Outstandings and liabilities on account of contractors and disbursers	263, 264	60
	82	304	Outstandings on account of revenues.	263, 264	61
	83	305	Financial results	181, 215, 263, 271	62
	84	306-307	Statement of elephants	263	63
	85	308	Statement showing the value of live-stock, stores, tools and plant.	101, 263, 270	64
	86	309-311	Tramway statement	263	65
Tour statement	67	312	Half-yearly statement of tours by Conservators and District Forest Officers.	272	66
Lands ..	88	313	Register of lands acquired by the Forest Department.	117	.
Timber return.	89	314	Return of timber in stock suitable for public departments.	181	.

List of Books to be kept in the Board's, Conservator's, District and Range offices.

Code Form No.	Name of Forms (Books).	Reference to Code Sections, etc.
<i>Board.</i>		
...	Register of reserved forests	72
...	Conduct register of Extra Assistant Conservators	278
...	Prosidenoy Forest Atlas	81
<i>Conservator's office.</i>		
21	Register of receipts and disposals of stores, tools and plant ...	104,270
31	Cash book	186,187,169, 160,161,175, 206
32	Register of sanctions accorded by Conservators for capital works	152, 200
...	Do. do. for ordinary works ...	152, 200
44	Register for cheques drawn	191
45	Contractor's and disbursers' ledger	116-199
49	Register of financial results	215
54	Current register of papers received into or originating in the office	238, 250
55	Disposal register of papers issued with numbers or recorded ...	238, 250
56	Register of receipt and distribution of books	239, 250
...	Do. do. maps	80, App. XX.XV.
...	Register of reserved forests	72
...	Service order book	254
...	Office order book... ..	254
...	Service books of office establishment	277
...	Conduct registers of Rangers, Deputy Rangers and Foresters	278
...	Periodical register ... ..	...
...	Disposal index register ... ..	...
...	Despatch register	Board's S.O. 163
...	Register of stationery	Rule 47, Sta- tionery Ma- nual, App. XVII(4)&(5)
...	Register of forms	Rule 116, Sta- tionery Ma- nual, App. XVII (4).
...	Schedule of rates for districts	151
...	Fort St. George Gazette file, Forest sheet files and volumes of Board's Proceedings.	240
...	Circular file	237
<i>District Forest office.</i>		
2	Register showing recoveries of rent	14
4	Register of annual yield in material of the range	74, 245
5	Control book and register of yield and outturn	88
6	Record of works of re-production and improvement	88
16	Register of grant of leases in reserved forests, reserved lands and unreserved lands.	101
18	Register of free grants of timber and other produce	89, 103
21	Register of receipts and disposals of stores, tools and plant	104
22	Register of stores, tools and plant issued to or returned by Range officer.	108
31	Cash book	186,187,169, 160,175
33	Record of sanctioned works	152, 203
34	Register of deposits	167

List of the Books to be kept in the Board's, Conservator's, District and Range offices—cont.

Code Form No.	Name of Forms (Books).	Reference to Code Sections, etc.
<i>District Forest office—cont.</i>		
14	Register of cheques drawn	191
43	Contractors' and disbursements' ledger .. .	196-199
18	Register of revenue and expenditure in each forest unit .. .	205
51	Current register of papers received into or originating in the office .. .	238
55	Disposal register of papers issued with numbers or recorded .. .	238
56	Register of receipt and distribution of books .. .	239
.	Do do. maps .. .	50, 239
		App XXXV
57	Register of forest offences in the district	217
88	Register of land acquired by the Forest Department .. .	117
	Reserve books for forests not brought under working plans .. .	73
..	Register of reserved forests .. .	72
..	Control journal .. .	98
..	Service order book .. .	237
..	Office order book .. .	237
..	Service books of Foresters, Deputy Rangers and Rangers and office establishment .. .	277
..	Conduct registers of Rangers, Deputy Rangers and Foresters (duplicate). .. .	278
..	Periodical register .. .	Board's S.O. 108
..	Disposal index register .. .	Board's S.O. 165
.	Despatch register .. .	Board's S.O. 163
..	District Forest Note Book .. .	75
.	Register of stationery .. .	Rule 17 of Stationery Manual, App XVII (4) & (5).
..	Register of forms .. .	Rule 116 of Stationery Manual, App. XVII (4).
.	Schedule of rates .. .	151
..	Circular file .. .	237
..	Fort St. George Gazette file, Forest sheet file, Board's Proceedings volumes .. .	240
.	Stock book of permit forms .. .	Rules 10 of App relating to rules for the issue and cancel of per- mits (part 2) of Forest Ma- nual.
<i>Sub-Division.</i>		
81	Cash book .. .	206
33	Register of functions .. .	206
45	Bond ledger book .. .	206
54	Current register of papers received into or originating in the sub-division .. .	238
65	Disposal register of papers issued with numbers or recorded .. .	238
	Sub-division note-book .. .	70
	Despatch register .. .	Board's S.O. 361

CALENDAR OF PERIODICAL RETURNS.

JANUARY

Date.	Name of return	From whom.	To whom	Form No.	Code Section.
1	Proposals for temporary establishment.	District Forest Officer.	Conservator ..	...	8
1	List of Forest Officers wishing to take leave.	Conservator	Board	Vol I	51
7	* Return of sanctions under article 1000, Civil Service Regulations, for conveyance of motor-cars by rail.	Board ...	Government .	...	...
10	† Unanswered references for the half-year ending Dec. 31st.	District Forest Officer.	Conservator ...	...	31
10	Report on work done by elephants and cost of their upkeep for the quarter ending December 31st.	Do.	Do ...	23	105
10	Report on work done by bullocks or buffaloes and cost of their upkeep for the quarter ending December 31st.	Do.	Do ..	24	106
10	Punishment inflicted on Forest subordinates for the half-year ending December 31st.	Do.	Do ...	3	17
10	Return of timber in stock suitable for public departments.	Do	Do. ...	87	181
10	Information regarding material alterations in Revised Estimate.	Conservator ...	Board ... ..	...	126
10	Application for additional allotments or savings that can be surrendered.	Do. ...	Do. ..	...	126
15	Tour statement for the half-year ending December 31st.	District Forest Officer.	Board (through Collector and Conservator).	57	272
15	Report on the work and conduct of subordinate officers for the half-year ending December 31st.	Conservator ... District Forest Officer.	Board Conservator ...	... .. ...	... 278
15	‡ Landed property statement of Gazetted officers	Conservators, District Forest Officers, Assistant Conservators and Extra Assistant Conservators	Board ..	...	...

* G.O. No. 122, Financial, dated 26th September 1910.

† Board's Standing Order No. 165, paragraph 20.

‡ Rule 6 of the Government Servant's Conduct Rules.

JANUARY—cont.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
1*	* Landed property statement of officers in superior service.	Rangers, Deputy Rangers, Foresters and Clerks of District Forest offices. Clerks of Conservator's office.	To be filed in District Forest offices. To be filed in the Conservator's office.	...	...
15	Confidential report on the work and conduct of Assistant Conservators for the half-year ending 31st December.	District Forest Officer.	Board (through Collector and Conservator)	..	App. 1X.
15	† Confidential report on the work and conduct of Extra Assistant Conservators for the half-year ending 31st December.	Do.	Board (through Collector and Conservator).	...	...
16	List of Rangers and Deputy Rangers.	Board	... Government, Board, Conservators, Collectors, District Forest Officers, Rangers and Deputy Rangers (through District Forest Officers).	1	25
18	Information regarding alterations in Revised estimates.	Do.	... Accountant-General.	...	126

* Rule 8 of the Government Servants' Conduct Rules.
† B.P. Mss. No. 429, dated 25th June 1908.

FEBRUARY.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
1	Proposals for temporary establishment.	Conservator ..	Board ..	..	8
1	Half-yearly classified list of Forest Officers (Imperial and Provincial).	Accountant-General.	Government of India, Superintendent, Government Printing, India Calcutta; Government, the Board, Conservators, Collectors and District Forest Officers.	I	25
15	Final intimation of unexpended budget grants.	District Forest Officer.	Conservator	28	120

CALENDAR OF PERIODICAL RETURNS

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MARCH.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
7	Application for letters of credits for the district for the ensuing quarter ending 30th June.	District Forest Officer	Conservator ..	42	185
15	Application for letter of credit required for the circle for the ensuing quarter ending June 30th.	Conservator ..	Accountant-General.	43	185

APRIL.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section
10	Report on work done by elephants and cost of their upkeep for the quarter ending March 31st.	District Forest Officer.	Conservator ...	23	106
10	Report on work done by <u>bulls</u> ^{buffaloes} and cost of their upkeep for the quarter ending March 31st.	Do.	Do. ..	24	106
10	Return of timber in stock suitable for public departments.	Do	Do. . .	89	181
16	List of Rangors and Deputy Rangors.	Board ..	Government, Accountant-General, Conservator, Collector and District Forest Officer.	1	26
16	Application for re-allotments to incomplete ordinary works.	District Forest Officer.	Conservator	20	126
16	Application for re-allotments to incomplete capital works.	Do.	Do. ...	27	126
30	Indents for stationery	District Forest Officer and Conservator.	Superintendent of Stationery.	Appendix XVII of the Stationery Manual.	273

CALENDAR OF PERIODICAL RETURNS

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MAY.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
1	List of officers to be examined in Forest Law, Revenue, Office Procedure and Accounts in July.	District Forest Officer	Conservator	64, 65, 66
1	List of officers to be examined in Vernaculars in July.	Do.	Do.	.	61 to 63 and Appendix XII.
10	List of officers to be examined in Vernaculars in July.	Conservator ...	Board ..	...	Do.
10	List of officers to be examined in Forest Law, Revenue, Office Procedure and Accounts in July.	Do.	Secretary to Board of Examiners.		64, 65, 66
*	Annual plan of operations	District Forest Officer through Collector.	Conservator ...		82
15	Detailed statements of Establishments on 1st April	District Forest Officer and Conservator	Accountant-General.	.	272
15	(1) Abstract of F. 5.—Control Book and Register of yield.	District Forest Officer.	Conservator ...	5	88
"	(2) Abstract of F. 6.—Record of works of reproduction and improvement.	Do.	Do. ..	6	88
...	(3) Copies of entries made during the year in the Control Journal.	Do.	Do. ...	...	Appendix XIV.
15	Return of expenditure on stores.	Conservator and District Forest Officer.	Board ...	...	B.P. F. No. 80 P., dated 22-5-15.

* Date to be fixed by Conservators.

JUNE.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
7	Application for letters of credit required for the ensuing quarter ending 30th September.	District Forest Officer.	Conservator	42	185
15	Application for letters of credit required for the circle for the ensuing quarter ending 30th September.	Conservator	Accountant-General.	43	185
15	List of candidates for Departmental Test to be held in July.	District Forest Officer.	Conservator	...	68
15	Return of expenditures on stores.	Board	Accountant-General.	...	B.P., F. No. 80, P., dated 22-5-15.
30	Statement of errors in the Forest Officers' accounts.	Accountant-General.	Board	...	220
30	List of tents required for each circle for the next financial year.	Conservator	Do.	...	Bd.'s Ref. No. 1349/03, dated 17-6-09, embodied in B.P.F. No 171, Press, dated 20-8-09.

JULY.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
1	Common forms including Account Code forms and common oovols.	District Forest Officer and Conservator.	Superintendent of Stationery.	...	Appendix XIV of the Stationery Manual.
1	* A districtwar statement of expenditure incurred in the previous three financial years on account of the supply departmentally of clothing to the subordinates of the Forest Department.	Board . . .	Do	..	
1	Report of inspection of Range officers' tents.	District Forest Officer.	Conservator	Form B to Appendix XVI	Rule 8 of Appendix XVI.
1	Report of inspection of District Forest officers' tents.	Conservator ..	Board ...	Do.	Do.
7	† Return of sanctions under article 1000, Civil Service Regulations, for conveyance of motor-car by rail.	Board .. .	(Government	.	..
10	‡ Unanswered references for the half-year ending 30th June.	District Forest Officer.	Conservator .		231
10	Extract from register of free grants for the year ending 30th June	Do.	Conservator (through Collector).	18	101,203
10	Report on work done by elephants and cost of their upkeep for the quarter ending 30th June.	Do.	Do.	23	106
10	Report on work done by <u>halla</u> buffalo and cost of their upkeep for the quarter ending 30th June.	Do.	Do.	24	106
10	Return of timber in stock suitable for public departments.	Do.	Conservator	80	181
10	Punishments inflicted on forest subordinates for the half-year ending 30th June.	Do.	Do. ' ...	3	47 *
15	Tour statement for the half-year ending 30th June.	Do.	Board (through Collector and Conservator)	87	272
15	Do.	Conservator ...	Board	87	272

* Board's Proceedings F No. 1070, Routine, dated 4th December 1913.

† G.O. No. 422, Financial, dated 26th September 1910.

‡ Board's Standing Order No. 185, paragraph 30.

JULY—cont.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
15	List of Rangers and Deputy Rangers.	Board	Government, Accountant-General, Conservator, Collector and District Forest Officer.	1	25
15	Report on the work and conduct of subordinate officers for the half-year ending 30th June.	District Forest Officer.	Conservator ...	...	273
15	Confidential Report on the work and conduct of Assistant Conservators for the half-year ending 30th June.	Do.	Board (through Collector and Conservator)	...	Appendix LX
15	* Confidential report on the work and conduct of Extra Assistant Conservators for the half-year ending 30th June.	Do.	Do.	...	..
15	Statement showing the number of officers and other Government employees for whom provision should be made in the budget estimates for the subsequent year.	Do.	Conservator ...	...	120
20	Forecast of stores ...	District Forest Officer and Conservator.	Board ... ..	...	...
25	Statement showing the number of officers and other Government employees for whom provision should be made in the budget estimates for the subsequent year.	Conservator ...	Do ... ..	...	120
30	† Report on elephant-capturing operations.	District Forest Officer.	Conservator ...	...	...

* B.P. F. No. 429, dated 23th June 1903.
† B.P. F. No. 332, dated 7th June 1893.

AUGUST.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
1	Half-yearly classified list of Forest officers (Imperial and Provincial).	Accountant-General.	Government of India; Superintendent, Government Printing, India, Calcutta; Government, the Board, Conservators, Collectors and District Forest Officers.	1	25
1	List of Forest Publications relating to Sylviculture.	Conservator ..	President, Imperial Forest Research Institute, Dehra Dun	...	B.P. F. No. 1105, dated 2-11-09 Do.
	Report on the work done on Forest Economics.	Do. ...	Do		
1	District Reference Map corrected up to 30th June.	District Forest Officer.	Conservator ...	...	81
1	Statement containing— (a) Actuals of previous year. (b) Budget of year in question. (c) Revised estimate of year in question. (d) Actuals of year in question.	Accountant-General.	Board ...	...	135
1	Statement giving brief explanation of variations between actuals and estimates.	District Forest Officer.	Conservator ..	...	135
	Statement showing the numbers of officers and other Government employees and their allowances for which provision should be made in the budget estimates for subsequent year.	Board . . .	Accountant-General.	...	120
10	* Report on elephant-capturing operations	Conservator ...	Board ...	...	...
15	Annual report or statement of progress in forest district for forest year ending 30th June.	District Forest Officer.	Conservator (through Collector).	...	201
15	† Statement of unreserved lands under the control of the Forest Staff.	Do	Do.	...	...
15	Annual returns— 1. Area of reserved forests, reserved lands and unclassified forests. 2. Progress made and expenditure incurred on Forest Settlements 3. Demarcation and maintenance of boundaries. 4. Progress made in working plans.	Do. Do. Do. Do.	Do. Do. Do. Do.	65 66 67 69	263 263 263 263

* B.P. F. No. 339, dated 7th June 1905.

† B.P. F. No. 69, dated 14th March 1906.

AUGUST—cont.

Date.	Name of return.	From whom.	To whom	Form No.	Code Section.
15	Annual returns—cont				
	5. Communications and Buildings	District Forest Officer.	Conservator (through Collector).	70	263
	6. Prosecutions for breaches of Forest Rules.	Do.	Do.	71	263
	7. Areas of forest tracts protected from fire	Do.	Do	72	263
	8 Areas open and closed to grazing.	Do	Do.	73	263
	9. Value of grazing in State forests	Do.	Do.	74	263
	10. Artificial reproduction	Do	Do.	75	263
	11. Annual statement showing the output of timber and fuel	Do	Do.	76	263
	12. Annual statement showing the output of minor forest produce	Do.	Do.	77	263
	13 Annual account of timber, etc., in depots and sold locally.	Do	Do.	78	263
	14. Annual abstract showing the value of timber and produce at sale depots	Do.	Do.	79	263
	15 Annual statement of cuttings and liabilities on account of contractors and disbursers.	Accountant-General	Conservator ...	81	263
	16 Annual return of elephants.	District Forest Officer.	Conservator (through Collector).	84	263
	17. Abstract of value of live-stock, stores, tools and plant.	Do	Do.	85	263
	18. Tramway statement ..	Do	Do	86	263
	* 19. Appendices A and B of the annual report.	Do.	Do	...	...
	† Statement of offences compounded	Do.	Conservator ...	...	...
18	Estimate for refunds for the District	Do	Collector	...	120
20	Appropriation report of receipts and expenditure	Conservator	Board .	.	185
25	Estimate for refunds for the District.	Collector	Conservator ..	.	120
30	List of papers to be destroyed ...	District Forest Officer.	Do. ...	...	245

* Board's Proceedings F. No. 76 P., dated 20th May 1916.

† Pages 33 and 34 of Forest Manual.

CALENDAR OF PERIODICAL RETURNS

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SEPTEMBER.

Date.	Name of return.	From whom.	To whom.	Form No.	Code Section.
1	Statement showing the March final figures of revenue and expenditure for the past year.	Accountant-General	Conservator	218
1	Estimate for refunds for the circle.	Conservator	Board ...	...	120
1	Copies of Control Forms ...	Do. ...	President, Imperial Forest Research Institute, Dehra Dun.	...	88
7	Application for letters of credit for the quarter ending 31st December.	District Forest Officer.	Conservator ..	42	120
10	Presidency estimate for refunds	Board ...	Accountant-General.	...	120
15	Application for letters of credit for the quarter ending 31st December.	Conservator ...	Do.	43	185
15	Explanation of the differences between actuals and estimates for annual appropriation report.	Board ...	Do.	...	135
15	Budget estimate for the financial year with explanatory note, statement of the comparative cost of temporary establishments and subsidiary statement showing the estimated outlay on books and stores.	District Forest Officer.	Conservator (through Collector).	...	120 128 134
15	Annual statement of financial results.	Conservator ..	Board	83	263 271 215
15	Annual statement of outstandings on account of revenue.	Do. ..	Do.	82	263
20	Presidency estimate for refunds.	Board	Government ..	...	120
30	Summary of revenue and expenditure for August.	Accountant-General.	Conservator ...	50	120

OCTOBER.

Date	Name of return.	From whom.	To whom.	Form No.	Code Section.
1	Circle forest atlas corrected up to 30th June	Conservator, Northern Circle, Southern Circle, and Western Circle.	Conservator, Central Circle.	..	81
1	Annual administration report for the circle with district reports	Conservator ..	Board ...	...	281
1	Budget estimate under 30-B and 30-D, "Stationery purchased in the country" and "Printing of private presses."	Conservators ..	Do. .	...	120
5	Do do	Board ..	Accountant-General.	...	120
10	Return of timber in stock available for public departments.	District Forest Officer	Conservator ...	89	181
10	Report on work done by elephants and cost of their upkeep for the quarter ending 30th September.	Do.	Do. ...	23	106
10	Report on the work done by <u>bulls</u> and cost of their upkeep for the quarter ending 30th September.	Do	Do. ...	24	106
15	Circle budget estimate together with Collectors' district budgets.	Conservator ..	Board ...	...	120
15	List of Rangers and Deputy Rangers.	Board ...	Government, Accountant-General, Conservator, Collector and District Forest Officer.	1	25
16	* Printed forms other than common forms and common covers.	District Forest Officer and Conservator.	Superintendent of Stationery.	...	..
25	Explanatory memorandum of variations between the budget estimates and the revised estimates under the principal heads of revenue based on six months' actuals.	Board ..	Accountant-General	..	120

* Appendix XIV of the Stationery Manual.

CALENDAR OF PERIODICAL RETURNS

XXXV

NOVEMBER.

Date	Name of return	From whom	To whom.	Form No.	Code Section.
1	Notes on 'Production and Distribution' for the Presidency Administration Report	Forest Member, Board of Revenue.	Government	..	275
1	List of establishment for the Annual Civil List.	District Forest Officer and Conservator.	Accountant-General.	...	272
1	List of officers to be examined in Forest Law, Revenue, Office Procedure and Accounts in January.	District Forest Officer.	Conservator	...	64-66
1	List of officers to be examined in Vernaculars in January.	Do.	Do.	.	61-68 and Appendix XII.
4	Presidency budget estimate relating to expenditure.	Board	Government (through the Accountant-General).	25	120
10	List of officers to be examined in Forest Law, Revenue, Office Procedure and Accounts in January.	Conservator	Secretary to Board of Examiners.	..	64-66
10	List of officers to be examined in Vernaculars in January.	Do.	Board	...	61-68 and Appendix XII.
10	Do.	Board	Board of Examiners.	..	Do.
15	Administration Report for the Presidency.	Board	Government	...	261
20	Presidency Budget estimate relating to receipts	Do	Government (through Accountant-General).	25	120
25	Actuals for October	Accountant-General.	Board	...	120

DECEMBER.

Date.	Name of return.	From whom	To whom.	Form No.	Code Section.
1	* Indent for European stores .	District Forest Officer and Conservator.	Board . . .	..	...
4	Any important modifications in the figures of the Board's Revised estimates	Conservator ...	Do. ...	...	120
7	Applications for letters of credit required during the quarter ending 31st March.	District Forest Officer.	Conservator ...	42	185
8	Any important modifications in the figures of the Board's Revised estimates.	Board ...	Government ...	...	120
15	Applications for letters of credit required during the quarter ending 31st March.	Conservator	Accountant-General.	43	185
15	List of candidates for Departmental Test to be held in January.	District Forest Officer.	Conservator ...	..	68
31	Memorandum of changes in the list of establishment for Civil List between 1st and 31st December.	Conservator and District Forest Officer	Accountant-General.		272
31	Indent for warm clothing for persons.	Do.	Board ..	...	Rule X of Appt. XXXI of the Forest Code.
31	Indent for warm clothing for Foresters, guards and mahouts' uniforms.	District Forest Officer.	Do	Rule VII of the Forest Code.

* B. P. F. No. 68, dated 10th February 1893.

CALENDAR ³⁴ OF PERIODICAL RETURNS

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List of returns recurring at intervals not exceeding 1 month.

Date.	Name of return	From whom	To whom.	Form No.	Code Section.
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Weekly.

Soon after the close of the week.	District Forest Officer's Progress Report.	District Forest Officer.	Conservator (through Collector).	...	282
	Assistant Conservator or Extra Assistant Conservator's Progress Report.	Assistant Conservator.	Conservator (through District Forest Officer and Collector).	...	...
		Extra Assistant Conservators.	Do.	..	..
	Range Officer's Progress Report.	Range Officer	District Forest Officer.	...	..

Fortnightly or bi-monthly.

--	--	--	--	--	--

Monthly.

1	Cash balance report . . .	District Forest Officer. Conservator	Accountant-General. Do.	180	189
7	List of cheques drawn from Treasuries.	District Forest Officer and Conservator.	Accountant-General, after verification by Treasury Officer.	44	191
7	Classified abstract of cash accounts with the second list of payments with the following vouchers :—	Do.	Accountant-General.	46	200 202 214
...	Gazetted officers' Salary bills.	...	...	Supplied by the Superintendent of Stationery.	163
...	Pay-bills of permanent and temporary establishment chargeable to Budget estimate.	...	...	Do.	163
...	Travelling allowance bills of Gazetted officers	.....	.....	Do.	163
...	Travelling allowance bills for establishments.	.....	.....	36	163

List of returns recurring at intervals not exceeding 1 month—cont.

Date	Name of return.	From whom	To whom	Form No.	Code Section.
Monthly—cont					
...	Classified abstract of cash accounts with the second list of payments with the following vouchers—cont	..	..	Supplied by the Super-Intendant of Stations.	161
...	Contingent Bills A and B, ..	..	..	..	162
...	Cash remittance to Treasuries.	..	..	..	163
..	Revenue derived from supplies to Public Departments.	...	..	6	164
...	Labour Form...	..	..	38	165
...	Commission payments to revenue remitting officers.	..	..	39	166
..	All other payments	..	..	10	167
...	Consolidated work vouchers	..	..	41	168
..	Vouchers for Rs. 25 and above	..	..	...	169
7	Absentee statement for subordinates in superior service on leave, deputation or under suspension	District Forest Officer.	Accountant-General and Conservator.	Supplied by the Super-Intendant of Stations.	107
7	Absentee statement for Rangers, Deputy Rangers on leave, deputation or under suspension.	Conservator	Accountant-General	Do.	212
7	Progressive statement of revenue and expenditure.	District Forest Officer.	Conservator	10	203
10	List of communications issued from the District Forest office	Do.	Collection	..	221 (6)
10	Returns and accounts of timber and other produce	Do	Conservator	10, 11 and 13	203
10	Statement of outstandings of revenue.	Do	Do.	11	203
10	Statement of expenditure on sanctioned works.	Do.	Do	47	203
10	Extract from the classified abstract of cash accounts relating to expenditure under Head I with full particulars of charges	Do	Do	48	203
10	Intimation of sanctions accorded to expenditure on sanctioned estimates	Conservator	Accountant-General.	32	152
10	Statement showing all items sanctioned by District Forest Officer under provisions of section 141.	District Forest Officer.	Conservator	..	153
10	List of sanctions for refunds of sums of revenue not exceeding Rs. 25 accorded by District Forest Officer.	Do	Do.	...	154

CALENDAR OF PERIODICAL RETURNS

XXIX

List of returns recurring at intervals not exceeding 1 month—cont.

Date	Name of return.	From whom	To whom.	Form No.	Code Section.
<i>Monthly—cont.</i>					
10	Abstract of forest produce and other property seized and disposed of under the Forest Act.	District Forest Officer.	Conservator ...	59	247
15	* Statement of receipts and expenditure.	Do.	District Press ...	53	241
15	Reminder list to references over one month old.	Conservator	District Forest Officer.		235
		District Forest Officer.	Range Officer.		
15	† Statement of expenditure under contract contingent heads during and up to the previous month for the district.	Do.	Conservator ..	In the same form as the register of contingent charges prescribed by the Acctt. (ion)	203
After completion of audit	Summary of revenue and expenditure with progressive totals.	Accountant-General	Do ..	50	218
	‡ List of Forest Officer's irregularities	Do.	District Forest Officer and Conservator		
	25 † Statement of expenditure under contract contingent heads during and up to the previous month for the circle.	Conservator ...	Board ...	In the same form as the register of contingent charges prescribed by the Acctt. Genl.	208
25	First list of payments with vouchers for payments from 1st to 20th.	District Forest Officer and Conservator.	Accountant-General.	To be supplied by the Superintendent of Stationery	202
To be fixed by District Forest Officer.	Receipts and issues of timber and other produce.	Forest or sale depot.	Range Officer	10	94
	Sales of timber and other produce including drift and waif-wood.	Do.	Do.	11	94
	Cash sheet with vouchers and necessary timber and stock returns.	Range Officer.	District Forest Officer.	<div> <div>10</div> <div>11</div> <div>13</div> <div>14</div> <div>31</div> </div>	207

* For publication in the Forest Sheet of the District Gazette.

† B.P. F. No. 133, Press, dated 24th July 1914.

‡ B.P. F. No. 11, dated 6th January 1902.

CALENDAR OF PERIODICAL RETURNS

List of returns recurring at intervals not exceeding 1 month - cont

Date	Name of return.	From whom	To whom.	Form No.	Code Section.
<i>Monthly—cont.</i>					
To be filed by District Forest Officer—cont	Elephant returns ...	Range Officer.	District Forest Officer.	To be prescribed by Conservator.	207
	Bulls or buffaloes	Do.	Do	50	247
	Extract from the register of forest produce and other property seized and disposed of.	District Forest Officer.	Range Officer ..	51	207 and 235
	Objection statement to range accounts	Conservator ...	District Forest Officer.	52	212
	Objection statement to District Forest Officer's timber accounts	Do ..	Accountant-General	.	212
	Objection statement to District Forest Officer's accounts on points open to objection in items other than timber accounts.	Accountant-General	District Forest Officer and Conservator.	Prescribed in O.A.C	217
	31 Pay bills of the Range establishment.	Range Officer ..	District Forest Officer.	...	208
	31 Application for funds required for works, etc.	Do.	Do.	17	209
	31 * Abstract from the stock book of permit.	Do.	Do.	F. Manual, page 369.	...
	31 † Consolidated F-2 statement	Do.	Do.	F. Manual, page 369.	...
31	Rainfall statement	Do.	Do.	..	..

* Rule 22 of the Rules for the issue and check of permits, etc., of the Forest Manual.

† Only in ranges where prepayment system is not in force.

MONTHLY RETURNS.

Date.	Name of return.	From whom.	To whom.	Form No.	Code section.
...	Forest revenue statement ...	Treasury Deputy Collector.	District Forest Officer.	...	
		Sub-Treasury Officer.	Range Officer.	...	...
	Consolidated receipt for forest remittances and for earnest money deposits.	Treasury Deputy Collector.	District Forest Officer.	...	
...	Soigniorage statement ...	Sub-Treasury Officer.	Range Officer ...	...	...

MISCELLANEOUS. (NO DATES FIXED.)

Date.	Name of return	From whom.	To whom.	Form No.	Code section.
Once in two years.	District Forest Inspection Note by Conservator (Do-tailed).	Conservator	District Forest Officer (through the Collector) and Board.	..	248
	District Forest Office In-spection Note by Conser-vator.	Do.	District Forest Officer.	...	248
..	Accounts of District Forest Office by the special Auditors of Local Fund Branch.	Do.	Accountant-General.*	..	213
...	Range Office Inspection Re-port by District Forest Offi-cer.	Do.	Board †	..	213
..	Sole depot and Forest depots Inspection Report.	Accountant-General.	Board (through District Forest Officer and Conservator).	...	216
..	Stock taking at depots by Dis-trict Forest Officer.	District Forest Officer.	Conservator	App XXXVII.	200
..	Report of transfer of charge of a district	Do	Accountant-General ‡	Do.	200
..	Report of Transfer of charge of Working-Plans Office	Do.	Conservator	App XXXVIII.	210
...	Intimation of transfer of charge of Circle, District or Working-Plans Office, with specimen signature of Relieving Officer	District Forest Officer.	Do	..	97
...	Report of transfer of charge of a Sub-division or Range.	Working-Plans Officer.	Do (through Col-lector).	Do.	210
...	Intimation of transfer of charge of a Sub-division or Range	Conservator ...	Conservator ...	02	250
...	Transfers of Foresters, Guards and Depot-keepers.	District Forest Officer.	Conservator	02	...
...		Relieving Officer	Treasury Officer.	..	257
...		Do.	Do	...	257
...		Working-Plans Officer.	Do	...	257
...		Range Officer	District Forest Officer	02	250
...		District Forest Officer.	Conservator	..	02
...		Do.	Accountant-General.	Prescribed in B P T. No 69, 19 Dec. 1901.	259
...		Relieving Officer	District Forest Officer (through Range Officer).	63	200
...		Note.—Depot transfer re-ports are to be forwarded to Conservators.	....	64	200

* Irregularities, if any, noticed in accounts.

† Matters of special interest or importance.

‡ Omitting questions and answers relating to timber returns.

MISCELLANEOUS RETURNS

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MISCELLANEOUS—*cont.*

Date.	Name of return.	From whom.	To whom.	Form No	Code section.
...	Certificate of transfer of charge of Circle.	Conservator ...	Accountant-General.	Prescribed in C.A.C.	258
...	Certificate of transfer of charge of District.	District Forest Officer.	Accountant-General.	Do.	258
...	Certificate of transfer of charge of Working-Plans Officer.	Working-Plans Officer	Conservator ...	Do.	258
...	Report on the transfer of charge of tents of Circle.	Conservator ...	Board ...	A of App. XVI.	Rule 7 of App. XVI
...	Report on the transfer of charge of tents of District.	District Forest Officer.	Board (through Conservator).	Do.	Do.
...	Report on the transfer of charge of tents of Sub-division or Range Officer.	Do.	Conservator ...	Do.	Do.
...	Application to write off dyago or wastage.	Do.	Do.	12	108
...	Estimates	District Forest Officer.	Conservator or Board.	App. XVII, XVIII and XIX. 83	114 to 152, 156
...	Completion reports	Do	Do.		152

THE FOREST DEPARTMENT CODE, MADRAS.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

Part I.—General.

1. The rules contained in this Code are applicable to the Forest Department in the territories subject to the Government of Fort St. George, hereinafter referred to as 'the Government.'

Extent of appli-
cation of Code.

2. For the administrative purposes of the Forest Department, the Presidency is divided into four Circles, Northern, Central, Southern and Western which respectively contain the Forest districts shown in the subjoined table:—

Division of the
Presidency into
four Forest
Circles.

Northern Circle. Head-quarters, Vellore.	Central Circle. Head-quarters, Madras.	Southern Circle. Head-quarters, Trichinopoly.	Western Circle. Head-quarters, Coimbatore.
1. Ganjūn. 2. Viragapatam. 3. Lower Gōdāvari. 4. Upper Gōdāvari. 5. Kistna. 6. East Kurnool. 7. West Kurnool. 8. South Kurnool.	1. Bellary. 2. Anantapur. 3. Guntūr. 4. Nellore. 5. East Cuddapah. 6. West Cuddapah. 7. Chittoor. 8. Chingleput.	1. Vellore, North. 2. Vellore, South. 3. Vellore, West. 4. South Arcot cum Tanjore. 5. North Salem. 6. South Salem. 7. Trichinopoly. 8. Madras. 9. Tinnevely cum Rāmūd.	1. Mangalore, North. 2. Mangalore, South. 3. North Malabar. 4. South Malabar. 5. The Nilgiris. 6. Kollegal. 7. North Coimbatore. 8. Central Coimbatore. 9. South Coimbatore.

3. The general administration of the forests in the whole Presidency is under the control of the Board of Revenue, which is, therefore, the Head of the Forest Department, Madras. Collectors and Conservators are subordinate to and receive their orders and instructions from the Board in its Forest branch. The orders of the Government on forest business will be issued from the Revenue Secretariat, to which all correspondence on such matters should be addressed.

General control
of forests.

Chap. I.

Part I.

Organization of the Forest Department.

GENERAL—continued.

Forest
Administra-
tion

4. Subject to the control of the Board of Revenue and the Government, the administration of the Forest Department is in the hands of the District Forest Officer, the Collector and the Conservator. The relative responsibilities and powers of these authorities are dealt with in sections 221 and 222.

Administrative
charges

5. A Conservator's charge, or Circle, is ordinarily divided and sub-divided into—

- (a) Forest Districts or Controlling charges.
- (b) Sub-divisions, Ranges, or Executive charges.
- (c) Beats, or Protective charges.

The unit of management is the Range, which comprises a number of beats. A Forest District usually coincides with a Revenue District, though in some cases the latter includes two or more separate Forest Districts. Each Forest District is divided into a number of Ranges, and a group of Ranges may be styled a Sub-division. These charges will ordinarily be held by the following classes of officers :—

(i) *Forest Districts*.—Deputy Conservators, Extra Deputy Conservators, and those Assistant and Extra Assistant Conservators who have passed the requisite examinations and obtained the certificate of competence for district charge—*vide* section 39.

(ii) *Sub-divisions*.—Assistant Conservators, Extra Assistant Conservators and First-grade Rangers.

(iii) *Ranges*.—Rangers and Deputy Rangers.

(iv) *Beats*.—Foresters and Forest Guards.

Deviations from
the prescribed
rule, when
allowable.

When necessary, for financial or other reasons, the Government may, as a temporary measure, permit deviations from these provisions in regard to district charges, and the Board and Conservators exercise a similar discretion in regard to the management of Sub-divisions and Ranges respectively.

Arrangement of
forests into
Beats, Ranges
and District
charges.

The arrangement of forests into Forest Districts will be regulated by Government; that of Forest Districts into Sub-divisions, Ranges and Beats will be regulated by the Conservators, provided that no addition to the number of Ranges shall be made without the sanction of Government and that the Collector shall be consulted regarding the arrangement of Sub-divisions and Ranges.

Classification
of establish-
ments

6. Permanent establishment includes all officers, of whatever rank, who are required for the ordinary administration of the forests, and who are employed for the whole year and

 Organization of the Forest Department.

Chap. I.

Part I.

GENERAL—continued.

year after year in pensionable service. Their salaries will be charged under the appropriate sub-heads of B-I.

Temporary establishment comprises officials who are required to strengthen for a time the permanent staff, and their pay and allowances will be charged to appropriate sub-heads under A or B.

The pay of labourers will be shown in the Labour Bills and charged to appropriate sub-heads.

7. The permanent Executive and Protective Staff will be fixed by Government for each Circle under the classes of Ranger, Deputy Ranger, Forester and Forest Guard.

Permanent establishment.

Where qualified men are not forthcoming to fill appointments in the higher grades of any class of the subordinate establishment, extra appointments may be made by Conservators in the lower grades to compensate for such deficiencies, provided that the total number of appointments sanctioned for each class is not exceeded.

Officers on the permanent staff may not be transferred to the temporary establishment.

8. Temporary establishments employed on the execution of works on sanctioned estimate do not require special sanction provided that their cost has been included in the sanctioned estimates, that the budget allotment for such establishment is not exceeded, and that the rate of pay does not exceed the maximum prescribed by Government. All other temporary establishments require the sanction of the Board of Revenue, which must be given for a fixed period, in no case to exceed twelve months. If the pay of any appointment amounts to Rs. 100 per mensem or more, the previous sanction of Government is required. The sanction for temporary establishments lapses with the provision made in the Budget grant for the works on which the temporary establishments are employed. Temporary establishments required to assist the permanent staff in the execution of its ordinary duties will be sanctioned and charged under "B", only such establishments being sanctioned and charged under head "A" (under the proper sub-heads) as are employed on some special work or works which can be properly classified under that head. In the latter case, the men employed should never be designated Rangers, Deputy Rangers, Foresters or Forest Guards, as these titles should be used only for

Temporary establishments.

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Part I.

Organization of the Forest Department.

GENERAL—continued.

officers employed under head "B." Temporary appointments of Rangers may be sanctioned by Government when they are required for *bonâ fide* temporary work, for which no provision has been made in the existing cadre of Rangers.

Sanction of the Board of Revenue required for temporary establishments

The sanction of the Board of Revenue to the entertainment of any particular temporary establishment in any District may, if considered expedient, be given to a monthly maximum amount, and it may be left to the Conservator to make such alterations as he may, from time to time, find necessary in the scale of such establishment. But the sanction will in each case specify distinctly the dates from and to which the establishments are to be entertained, and the budget sub-head to which their cost should be charged; and in every case when the sanction accorded is for twelve months, the period will be counted from the 1st March to the end of February, so that the cost may be met from the Budget grant of the year. Proposals for temporary establishments should be accompanied by the above particulars. Conservators should submit their applications by the 1st February in each year.

Conservators have the power to transfer temporary establishments from one district to another as occasion requires and to make the requisite transfers of allotment under the appropriate budget head or sub-head.

Leave of absence of persons temporarily employed.

9. Persons employed on temporary establishments may obtain leave of absence as provided for in articles 201, 242, 336 (1), and 339 (2) of the Civil Service Regulations. Their service does not count for pension unless the post which they hold is subsequently converted into a permanent appointment.

Labour.

10. Under labour is included all *bonâ fide* manual labour, whether paid by the day or the month, employed—

(1) On the reaping, collection, fashioning, removal, transport and sale of forest produce;

(2) On the feed and keep of cattle;

(3) On the construction and maintenance of tools and plant;

(4) On the construction and maintenance of communications and buildings;

(5) On the demarcation, improvement, extension and protection of forests.

Labour will be charged under the appropriate heads and sub-heads under 'A. Conservancy and works.'

 Organization of the Forest Department.

Chap. I.

Part I.

GENERAL—continued.

Conservators and District Forest officers are personally responsible that labour employed under their orders is not retained for a longer period than is actually necessary.

Explanations.—Supervisors, cooly maistries or gangers are included under the head of labour, but any further supervision is distinctly excluded.

The following items must not be included under labour :—

(a) Crews of steamers and boats permanently maintained for the use of the department.

(b) Gardeners, top watchmen, and other workmen permanently employed.

(c) Watchmen and sweepers employed in permanent depôts or buildings.

(d) Letter-carriers employed under special circumstances for more than a month at a time.

(e) Temporary office establishments, i.e., persons entertained for any clerical work whatever; but Conservators may sanction the entertainment of Surveyors or Draftsmen for any special piece of work, and in such case the charge may be debited to that work as 'labour.'

11. The Government Servants' Conduct Rules are applicable to the Forest Department generally. Personal conduct of officers.

12. The allowances of Forest officers of all classes and grades and of office employees acting in a higher class or grade than their own, are governed by the provisions of the Civil Service Regulations. Allowances when acting in a higher class or grade.

13. Officers of the Forest Department can claim travelling allowances only under the provisions of the Civil Service Regulations. Travelling allowances.

Rangers and Deputy Rangers holding charge of more than one Range may be granted double the conveyance or permanent travelling allowance of their class subject to the approval of Government in each case—*vide* article 1009, Civil Service Regulations; and appendix 22, entry No. 41; and 26, entry No. 40. Conservators of Forests can sanction the grant of a fixed conveyance allowance of Rs. 15 per mensem to any Forest Ranger who keeps a pony though not actually in charge of a range, if the Conservator is satisfied that his duties are such as to render it necessary in the public interests and for the performance of his official duties that he should keep a pony. Conservators of Forests can exempt any Forest

Allowances to Rangers and Deputy Rangers when holding charge of more than one Range.

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Part I.

Organization of the Forest Department.

GENERAL—continued.

Ranger from keeping a pony when a cart or other means of conveyance would be more useful to him for the efficient performance of his duties. If a bicycle only be kept, the allowance should be reduced to Rs. 5.

Rents to be charged for Government buildings occupied as residences.

14. The rules for regulating the rents to be charged for Government buildings occupied as residences by Government officials and others are prescribed in paragraphs 919 to 927 of Chapter X of Volume I of the 9th edition of the Public Works Department Code.

Rents will be remitted in the case of Forest subordinates drawing Rs. 25 and less, such as Foresters, Forest Guards, Clerks and Peons, who are compelled to reside in Government buildings.

As regards Rangers and other subordinates drawing more than Rs. 25, but not more than Rs. 100, the rent of 5 per cent on the salary and local allowance, or the rent calculated according to the ordinary rules, whichever is less, will be charged.

In regard to all other Forest officers, the rent calculated according to the ordinary rules will be charged.

A register of rents in Form No. 2 should be maintained in every District Forest Office, and the collection of rent due on Forest buildings in their districts should be watched by District Forest Officers. The rent, if any, due by the District Forest Officer himself, should be deducted from his salary bill, as is done in the case of income-tax, subscriptions to funds, etc., similar arrangements being made in the case of buildings occupied by Forest subordinates.

15. Cancelled.

Rules regulating the occupation of Forest Rest-houses.

16. The general rules regulating the occupation of rest-houses in charge of the Forest Department are contained in Appendix II to this Code.

Regarding rent of lands or buildings in public accounts

17. Attention is invited to article 98 (n) in Chapter 6 of the Civil Account Code, which is as follows:—"The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not

 Organization of the Forest Department

Chap. I.

Parts I
& II.

GENERAL—continued.

available for the purpose required. Post offices engaged in receiving and delivering letters are exempt from this rule.

"This rule does not authorise payments or adjustments between Departments."

18. The rules framed under clause (ii) of article 999 of the Civil Service Regulations, prescribing the fixed rates of hire to be deducted from the travelling allowance of officers using Government boats, are contained in Appendix III to this Code.

Hire for Gov-
ernment
boats.

18-A. Government carts and bullocks when not required for departmental work may be hired either to officials or to non-officials at the discretion of the District Forest Officer. A rate of annas four for every $2\frac{1}{2}$ miles or fraction thereof should be charged for the use of a cart and pair of bullocks and half that rate when the cart or bullocks alone are used. These rates apply both to officials and non-officials.

Hire for
Government
carts and
bullocks.

Part II.—Organization of the Forest Staff.

19. The Forest Staff is composed of—

Composition of
the Forest
Staff.

- (a) The Imperial Forest Service,*
- (b) The Provincial Forest Service,* designated in the Madras Presidency as "The Madras Forest Service," and
- (c) The Subordinate Forest Service, Madras.

Constitution of the Forest Staff.

20. The Imperial Forest Service in Madras is composed of the following appointments:—

Imperial Forest
Service.

				Monthly Pay.
				rs.
Assistant Conservators—				
In the 1st year of service				380
"	2nd	"	"	420
"	3rd	"	"	460
"	4th	"	"	500
"	5th	"	"	510

* The rules regarding the Provident Fund for these services are contained in Appendix XXXIV.

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Organization of the Forest Department.

Part II.

ORGANIZATION OF THE FOREST STAFF—*continued.*

					Monthly Pay. Rs.
Deputy Conservators—					
In the 6th year of service	...	...	...	...	580
" 7th "	...	...	...	...	620
" 8th "	...	...	...	...	660
" 9th "	...	...	...	...	700
" 10th "	...	...	...	...	750
" 11th "	...	...	...	...	800
" 12th "	...	...	...	...	850
" 13th "	...	...	...	...	900
" 14th "	...	...	...	...	950
" 15th "	...	...	...	...	1,000
" 16th "	...	...	...	...	1,050
" 17th "	...	...	...	...	1,100
" 18th "	...	...	...	...	1,150
" 19th "	...	...	...	...	1,200
" 20th "	...	...	...	...	1,250
			and following years of service	...	...
Conservators—					
Third Grade	...	...	...	...	1,500
Second Grade	...	...	...	...	1,700
First Grade	...	...	...	...	1,900

Provincial
Forest Service.

21. The Provincial or Madras Forest Service consists of Extra Assistant Conservators on Rs. 250 rising by annual increments of Rs. 20 to Rs. 550 and Extra Deputy Conservators on Rs. 575 rising by annual increments of Rs. 25 to Rs. 650. After an Extra Assistant Conservator has attained to Rs. 550 a month, promotion to the class of Extra Deputy Conservator will depend upon the occurrence of permanent (or provisional substantive under article 89 of the Civil Service Regulations) vacancies in that class, always provided that no Extra Assistant Conservator will be eligible for promotion as Extra Deputy Conservator unless he is considered by the Local Government to be fit for a major charge. An Extra Assistant Conservator, who has served for not less than three years on Rs. 550 a month, and who is considered by the Local Government to be fit to hold a major charge, but for whom no vacancy exists in the Upper Controlling staff, may, however, be given a personal allowance of Rs. 50 a month; and in the case of officers whom the Local Government considers fit for further increase of pay, this allowance may be augmented to Rs. 100 a month on the expiry of a further period of four years and to Rs. 150 a month on the expiry of a second period of four

 Organization of the Forest Department.

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Part II.

ORGANIZATION OF THE FOREST STAFF—continued.

years. The Local Government may, by special order in each case, promote an Extra Deputy Conservator after one year's service on Rs. 650 a month to Rs. 700 a month for a period of three years, and again to Rs. 800 a month for a further period of three years, and may then promote him to Rs. 850 a month until the close of his service; but promotion to Rs. 700, Rs. 800 and Rs. 850 a month should only be made when the Local Government is satisfied at each step that the individual is thoroughly deserving of such promotion.

22. The Subordinate Forest Service consists of—

Subordinate
Forest Service

				Monthly Pay.	
				RS.	RS.
(i) Rangers	...	...	from	50	to 150,
(ii) Deputy Rangers	...	...	from	30	to 40,
(iii) Foresters	...	...	from	15	to 25,
(iv) Forest Guards	...	...	from	8	to 12, and
(v) Other Subordinates	on such rates of pay as local circumstances may require.				

23. Any Extra Assistant Conservator temporarily placed in a major charge will receive a local allowance of Rs. 50 *per mensem*, but no officiating allowances of any kind will be given.

Allowance
admissible to
Extra Assistant
Conservators
when holding
charge of
Districts.

24. The Government may, when a working-plan has been approved and accepted, sanction to any officer, who may have been in charge of such plan, a remuneration which shall not exceed Rs. 100 *per mensem* for the time during which he has been at work on such plan. In the case of a specially-appointed Working-plans officer, no remuneration shall be granted unless the Government is satisfied that the officer has undergone exceptional exposure or incurred exceptional expenditure. In the case of a Divisional-officer, entrusted with the compilation of a working-plan in addition to his ordinary duties, the Government, if satisfied that the plan has entailed very considerable extra labour, may sanction a similarly limited remuneration. The Government will decide the amount of the allowance and the period for which it is granted on the merits of each case.

Special allow-
ances to officer
employed on
working-plan.

The rate of remuneration shall be fixed with due regard to the importance and character of each plan, the labour and exposure entailed in its preparation, and the proportion of the officer's time occupied in its elaboration. The limit of Rs. 100 *per mensem* shall not be exceeded in consequence of

Chap. I.

Part II.

Organization of the Forest Department.

ORGANIZATION OF THE FOREST STAFF—*continued.*

an officer being employed on two or more plans at the same time.

When two or more officers have been in charge of the same plan or plans, the remuneration granted should be divided in proportion to the time that each officer was in charge, subject to the consideration of the quality of the work and the labour entailed in each case.

Classified list
of Forest
Officers

25. The Accountant-General will prepare the half-yearly classified list of gazetted officers of the Imperial and Provincial Forest Services prescribed by the Government of India in Revenue and Agricultural Department letters No. 605 F. 207-2, dated 1st June 1909, No. 1220 F. 253-12, dated 17th November 1909, and No. 18 F. 94-9, dated 11th June 1910, in accordance with sections (i), (ii) and (iii) of form No. 1 and forward five copies of the lists direct to the Government of India, Department of Revenue and Agriculture, so as to reach them not later than the 1st February and 1st August and at the same time send 680 copies direct to the Superintendent, Government Printing, India, at Calcutta. The Accountant-General will also prepare a monthly list of gazetted officers of the Imperial and Provincial Forest Services and Probationary Extra Assistant Conservators in accordance with sections (i), (ii), (iii), (iv) and (v) of Form No. 1 and send ten copies of these lists to the Local Government and ten copies to the Board of Revenue for use in its office and for distribution to Conservators. He will also furnish additional copies of the lists for the months of January, April, July and October required for distribution to Collectors and District Forest officers. The Board of Revenue will prepare a quarterly list of Rangers and Deputy Rangers in accordance with section (vi) of Form No. 1, including also a statement showing for each district the distribution of all officers down to the grade of Deputy Ranger, taking care to see that all abbreviations and symbols denoting the professional training of officers and other qualifications, etc., as well as all other necessary particulars are correctly entered therein and will supply copies thereof to Government, Accountant-General, Conservators, Collectors and District Forest officers. Subordinates of and above the class of Deputy Rangers will be supplied with copies of this list annually. Rangers will be shown on one list for the Presidency, but Deputy Rangers

 Organization of the Forest Department.

Chap. I.

Part II.

ORGANIZATION OF THE FOREST STAFF—*continued*.

will be shown under the respective Circles in which they are employed.

NOTE.—The dates of appointment to "present grade" should be entered as follows:—

In the case of an officer still holding a provisional substantive appointment, the date should be shown in italics.

In the case of an officer who is permanently substantive, the date of his permanent confirmation in the grade should be entered in Roman type, immediately below which should be shown in italics the date of his provisional substantive appointment (if any) to the same grade, provided such provisional appointment lasted for more than three consecutive months and was not interrupted by reversion for more than three consecutive months.

Recruitment and First Appointment.

26. The Imperial Forest Service will be recruited solely by officers appointed under covenant with the Secretary of State, who have received a professional training, either under the regulations which may, from time to time, be laid down by the Secretary of State, or in such other manner as may be approved by him (*vide* appendix IV).

Recruitment
for Imperial
Forest Service

27. Appointments to the Imperial Forest Service will, as a rule, be made to the class of Assistant Conservator. Present incumbents, who were appointed in India prior to the 21st October 1891, on which date the reorganization of the Imperial and Provincial Forest Service took effect, belong to the Imperial Forest Service, their seniority being reckoned from the date on which they were made permanent in the class of Assistant Conservator.

Appointments
to Imperial
Forest Service.

28. (1) The Madras Provincial Forest Service will be recruited—

Recruitment
of candidates
for the
Provincial
Forest Service

(a) from men who have successfully passed through the Provincial Service course at the Research Institute, Dehra Dun,

(b) by promotion of deserving Rangers.

(2) On or before the 1st June of every year, the Board of Revenue will submit to Government a report as to the number of candidates for the Provincial Forest Service to be selected during the year. On receipt of intimation from the President of the Forest Research Institute, Dehra Dun, of the number of studentships allotted to this Presidency, the Board will publish the rules for the recruitment of the Provincial Forest Service in the *Fort St. George Gazette* and the District Gazettes in the form of a notification inviting applications for appointment to that

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Part II.

Organization of the Forest Department.

ORGANIZATION OF THE FOREST STAFF—*continued*.

service. A committee consisting of the Forest Commissioner, another Member of the Board of Revenue and the Conservator of Forests, Central Circle, will meet early in September for the selection of suitable candidates for the special course of training at Dohra Dun. The selection will be confined mainly to young men who are of good physique and social standing and qualified by previous education; preference will be given to those candidates who have a substantial knowledge of one or more branches of natural science, but a knowledge of English and Mathematics will also be required in order to ensure that those selected shall be thoroughly capable of following and profiting by the course of instruction. The selection committee will submit to Government by the 10th September the names of the candidates whom they recommend arranged in order of merit. For every vacancy not less than two names should be submitted. The Government will then select a number of candidates slightly in excess of the number of vacancies so as to form a reserve against failures to pass the entrance examination.

(3) Candidates should be prepared to satisfy the Committee in such manner as may be prescribed by the Committee that they possess the requisite physical and educational qualifications to undergo successfully the tests mentioned in rule 5 *infra*.

(4) Except for special reasons and with the special sanction of the Local Government, no student will be deputed for the special course who is not between the ages of 18 and 25 on the 1st July of the year in which the special course begins. Candidates must therefore be between the ages of 17 and 24 on the 1st July of the year in which they are selected.

(5) The candidates selected by Government will undergo the following examination which will be conducted by the Board of Revenue at Madras early in October:—

(i) *Physical test*.—To be prescribed by the Board. It will probably take the form of a walk from 12 to 18 miles within a given time. This will be followed by a medical examination.

(ii) *Educational test—English*.—The candidates will be required to write a full précis of two passages—one read out by a European, and the other by an Indian officer; this will be followed by a colloquial examination.

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 ORGANIZATION OF THE FOREST STAFF—continued.

Mathematics.—The examination will consist of two papers—one in arithmetic and algebra and the other in geometry and trigonometry for each of which three hours will be allowed. The standard in Mathematics is a practical knowledge of arithmetic, algebra up to and including quadratic equations and simple problems, mensuration, geometry (including the first three books of Euclid) and elementary trigonometry including the solution of triangles and the use of logarithms. No candidate who fails to obtain half the full marks in each paper will be considered to have passed. The question papers will be received from the President, Forest Research Institute, Dehra Dun, and the answer papers will be sent to him by the Board of Revenue for valuation.

The Board will report to Government the result of the physical test and the examination in English. The President, Forest Research Institute, will communicate to Government before the 15th December the results of the examination in Mathematics. On receipt of both these results the Government will announce the names of the candidates finally selected.

It will be open to the President of the Forest Research Institute, to remove any student from the College, if, at any time during the course at Dehra Dun, he is found to be physically unfit, or if after having been at the college for two months he is found by the President not to possess sufficient knowledge of English to enable him to follow the course intelligently.

(6) Selected candidates will before deputation be required to undergo practical training for a period of six months under a District Forest Officer and will be paid during the period a stipend of Rs. 50 with fixed travelling allowance of Rs. 25 per mensem. They will continue to draw stipend at Rs. 50 from the date on which their training under the District Forest Officer ceases, up to the date on which they are formally admitted as students in the Dehra Dun College. Candidates are liable to rejection if the results of their practical training are such as to indicate that they are unlikely to prove good forest officers.

(7) Before proceeding to Dehra candidates will be required to execute a formal agreement and a security bond with two sureties for Rs. 4,000 that they will serve the

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department for at least five years after their return from Dehra. The sureties should be persons residing or owning property in British India.

(8) Selected candidates, while under training at Dehra Dun, will be granted a stipend of Rs. 80 per mensem in addition to actual expenses for journey by rail, or steamer. They will, on returning to Madras duly qualified, be given a bonus of Rs. 480 to help them to purchase the equipment necessary for their work. Candidates will be paid the usual travelling allowances admissible under the Civil Service Regulations for joining the college at Dehra and for their return on successful completion of the two years' course.

(9) Candidates who have obtained the necessary certificates from the Forest Institute, Dehra Dun, will be posted to the Forest Service as Probationary Extra Assistant Conservators, but they may not be substantively appointed to the Provincial Service until they have served on probation for two years and until actual vacancies in that service arise; their pay during the period of probation shall not exceed Rs. 150 per mensem and if their probationary period is extended their pay during the first year of extension shall not exceed Rs. 150 per mensem and Rs. 200 per mensem during the remaining period of extension. During this probationary period all probationers except those who speak one of the vernaculars of the Presidency as their mother tongue must pass the test prescribed in section 63 in one of the vernaculars of the Presidency.

(10) Any candidate who is not appointed permanently to Government service before attaining the age of 23 may be allowed to count as service towards pension any period of training or probation after attaining that age.

(11) Rangers of long service and approved merit are eligible for promotion to the Provincial Service without any further training. When so promoted, they will be appointed first acting on probation and confirmed if found suitable.

(12) An officer appointed direct to the Provincial Forest Service or rangers promoted to that service will, on permanent appointment, be designated Extra Assistant Conservator and receive pay at Rs. 250 per mensem rising by an annual increment of Rs. 20 to Rs. 550. Their subsequent promotion

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to the grade of Extra Deputy Conservator will be regulated by the provisions of section 21.

29. The rules prescribed by the Local Government and by the Government of India to regulate the constitution of, admission to, and studies and discipline at the Madras Forest College, Coimbatore, and the Delhra College, respectively, are contained in appendices V and VII to this Code. The rules issued by the Madras Government on the subject of the entry into the Forest Department of native non-commissioned officers of His Majesty's Army are given in appendix VI.

The Madras
Forest College,
Coimbatore,
and the Forest
College, Delhra
Dun

30. (1) Appointment to the class of Ranger will be made either by direct selection of candidates, not in the department, or by the promotion of deserving officers in the department.

Appointments
to the class of
Ranger.

(2) Direct appointments to the grade of Rangers will ordinarily be given only to candidates who have obtained the Higher Standard certificate at the Madras Forest College, Coimbatore, or to non-commissioned officers of the Indian Army who are recommended by their Commanding Officers under the conditions laid down in appendix VI. Nothing in this rule shall, however, debar the Board from appointing direct to the grade of Ranger any candidate who may be found fit.

(3) Candidates obtaining Honours and Higher Standard certificates at the Forest College, Coimbatore, will be appointed to the IV and VI grade of Rangers respectively as vacancies occur. But such candidate will be regarded as on probation for not less than one year, unless he has already proved himself fit for rango charge.

(4) Appointments to the class of Rangers which are filled by promotion of officers in the department will be given to Deputy Rangers. In selecting men for such promotion the Board shall give due weight to the educational qualifications of the candidates, to the class of certificate (if any) obtained at the Madras Forest College or Delhra Dun, and to the actual efficiency of the officer as tested in actual service.

(5) All officers except those who speak one of the vernaculars of the Presidency as their mother tongue must, within three years of the date of appointment to the Ranger's

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ORGANIZATION OF THE FOREST STAFF—*continued.*

class, furnish a certificate of having passed the examination prescribed in section 68 in one of the vernacular languages of the Presidency.

Appointments
to the class of
Deputy
Ranger.

31. (1) First appointments to the class of Deputy Ranger will be given to men of good physique, of not more than 25 years of age, educated up to a standard not less than that of the Matriculation Examination.

(2) Deputy Rangers so appointed will be on probation. After completing two years' service, they will be deputed for the course of training at the Forest College, Coimbatore, being ordinarily promoted before such deputation to the first grade of Deputy Ranger on probation. Those who obtain the Honours or Higher Standard certificates at the Forest College will be confirmed in their appointments with retrospective effect and will be eligible for promotion to the class of Rangers, *vide* section 30 (3). Those who obtain the Lower Standard certificate will be confirmed in the lowest grade with retrospective effect. Those who fail to obtain the College certificate will be required to vacate their probationary appointments.

(3) Appointments in the class of Deputy Ranger may, in exceptional circumstances, be filled by the promotion of Foresters of tried ability and probity and of special merit.

Appointments
to the classes
of Guard and
Forester.

32. (1) No special educational qualifications will be required for first appointment to the class of Forest Guard.

Selection will be confined to men (1) of good physique (minimum height 5' 5", minimum chest measurement 33") and (2) able to read plain vernacular writing and to write a simple letter or report.

Exception.—Members of jungle tribes may be exempted from conditions (1) and (2).

(2) Foresters will ordinarily be recruited only from the ranks of Forest Guards. Forest Guards of the first two grades who have shown probity and ability in the discharge of their duties and have rendered not less than five years' approved service will be eligible for promotion to the class of Forester.

Appointments
to the
Provincial and
Subordinate
Forest Service.
By whom made.

33. All appointments to the Provincial Forest Service will be made by Government. All appointments to the Subordinate Forest Service will be made by the Conservator when the salary exceeds Rs. 25 *per mensem*, and in other cases by the District Forest Officer.

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In considering applications by European or East Indian candidates for first appointment in the Forest Department, due weight should be given to the fact of the candidate being a volunteer or the son of a volunteer.

The preliminary tests and qualifications required from all candidates for appointment in Government service and the general exceptions applicable thereto are specified in appendix VIII.

Preliminary tests and qualifications for appointment.

Promotions, Postings and Punishments.

34. Promotions will not be given and cannot in any circumstances be claimed on the ground of seniority alone.

Promotion not regulated by seniority alone.

35. All promotions, whether permanent or officiating, of all officers of the Imperial and Provincial Forest Service will be made by Government; the posting and transfer of such officers will be made by the same authority except in the following cases :—

Promotions and postings of Imperial and Provincial Officers made by Government.

(1) Conservators of forests are empowered to post and transfer within their respective circles all officers of the Imperial and Provincial Forest Services who are not in charge of divisions.

(2) The Board is empowered to transfer Extra Assistant Conservators of forests and to post them to the charge of a district for periods not exceeding one month.

36. The pay of an officer of the Imperial Forest Service below the rank of Conservator will depend on the length of his service. The express sanction of Government is not necessary in order to enable officers of the Imperial Forest Service to draw their incremental rises of pay, but the Government may stop any increment of an officer's pay if his work is not, in their opinion, satisfactory. An officer whose pay does not exceed Rs. 540 a month will be styled "Assistant Conservator." One whose pay exceeds Rs. 540 but does not exceed Rs. 1,250 *per mensem* will be styled "Deputy Conservator." A Deputy Conservator officiating as a Conservator will be entitled to a salary equal to the pay of the lowest grade of Conservator. Officers of the Imperial Forest Service are not entitled to receive exchange compensation allowance and no acting promotion from grade to grade of Conservators is allowed in privilege leave vacancies.

Pay and promotion of officers of the Imperial Forest Service.

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ORGANIZATION OF THE FOREST STAFF—*continued*.

Pay and
promotion of
officers of the
Provincial
Forest Service.

37. The pay of an officer of the Provincial Forest Service also depends on the length of his service. The express sanction of Government is not necessary to enable Extra Assistant and Extra Deputy Conservators to draw their incremental rises of pay. In the case of Extra Deputy Conservators, however, promotion to the pay of Rs. 700, Rs. 800 and Rs. 850 a month should only be made with the previous sanction of Government as laid down in section 21. Increments are liable to stoppage by Government for unsatisfactory work or conduct.

Proposals to
be made by
Board for
appointments
made by
Government.

38. Proposals for the appointment, promotion and posting of the officers mentioned above will be made by the Board of Revenue in such manner as may be ordered by Government from time to time.

Promotion in
the class of
Assistant
Conservators
and Extra
Assistant
Conservators.

39. Before he can draw more than Rs. 420 *per mensem* an Assistant Conservator will be required to pass by the Lower Standard in the vernacular and in the remaining three subjects mentioned in section 61; and he cannot draw more than Rs. 500 *per mensem* till he has passed by the Higher Standard in the vernacular (section 63). Extra Assistant Conservators will already have passed the vernacular test required of them under section 28 (9) or 30 (5) before their confirmation. An officer of either class must further obtain, before promotion, a certificate from the Conservator to the effect that he is competent to hold charge of a Forest District and that he has made himself sufficiently acquainted with the principal trees and shrubs of his district. Should the Conservator consider it necessary, he may satisfy himself that the officer possesses the latter qualifications, by means of an examination, written or oral.

Training of
newly-joined
Assistants

40. The rules for the training of newly-joined Assistants are contained in appendix IX.

Promotion of
Guards,
Foresters
and other
subordinates.

41. The promotion of Forest Guards and Foresters from grade to grade, and that of other subordinates of the Forest Service whose pay is Rs. 25 *per mensem* or less will ordinarily be made by the District Forest Officer. Promotion of Forest Guards from fourth to third grade will be given according to length of service and quality of work; promotion

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to the second and first grades will, as a rule, be given only to Guards who have obtained a certificate of attendance from one of the vernacular forest training schools or, if there is no school held in the Guard's particular vernacular, a certificate from the District Forest Officer that he has satisfied himself that the Guard is thoroughly conversant with the subjects taught at the schools.

42. (1) The promotion of Deputy Rangers and Rangers from grade to grade will be in the main by selection and will not be given, and cannot be claimed, on grounds of seniority alone.

Promotion of
Deputy
Rangers and
Rangers.

Promotion of Rangers to grades above the fourth will be based more strictly on selection, but an efficient officer should not be superseded merely because his Junior is considered more brilliant.

(2) The appointment of Deputy Rangers and Rangers rests with the Conservators, but the promotion of Rangers from grade to grade is decided by the Board of Revenue, in order to ensure an even flow of promotion throughout the Presidency. The Forest Commissioner and the Conservators will meet half-yearly and draw up lists of men considered fit for promotion from one grade to another. When a vacancy occurs in any circle the Conservator concerned should immediately report to the Board the date on which it occurred. On receipt of this intimation of a vacancy, the Board will itself make the consequent promotions from the approved list and cause the appointments to be gazetted. Conservators should be careful to keep the Board informed of any black-mark or other bar to promotion against any Ranger whose name is on the approved list and such bar to promotion will be noted in the Board's register. Promotions to the first, second and third grade Rangers will not be given to men who have not obtained the certificate in Forestry (Higher standard) at the Imperial College, Dehra Dun, or at the Madras Forest College, Coimbatore, unless (1) they were in the Rangers class on 1st January 1897 or (2) in cases of really exceptional merit.

(3) When an officer returns from duty, the Conservator of the circle to which he is attached will fill up the form—appendix XXXIX—and send copies of it to the other Conservators for issue of the necessary orders.

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(4) The whole chain of reversions will be filled up by the Conservator despatching the form; but the Conservators of the other circles will be at liberty to revert any officer other than the lowest acting officer in each grade in *their respective circles*, should they think fit.

(5) Each Conservator will pass orders on the reversions so far as they relate to his own circle and will send copy of his orders to the *Port St. George Gazette* for publication in Part II.

Appointment and promotion of members of the temporary establishment other than office staff.

43. The appointment and promotion of members of the temporary establishment other than office staff on salaries exceeding Rs. 25 *per mensem* rest with the Conservator.

Posting and transfer of Rangers, Deputy Rangers, Foresters and other subordinates.

44. The posting and transfer of Rangers, Deputy Rangers and other members of the permanent Subordinate Forest Service whose monthly pay exceeds Rs. 25 *per mensem* will rest with the Conservator. Subject to the special orders of the Conservator as to any particular subordinate, the District Forest Officer may post or transfer all other members of the Subordinate Forest Staff within his district. Forest guards will not, as a rule, be subject to transfer from one district to another, but in special cases the Conservator may arrange such transfers.

Suspension, reduction and removal of officers of controlling staff.

45. The suspension, reduction to a lower grade or class, or removal from the service, of Conservators and of all other officers of the Imperial and Provincial Forest Services rests with the Government.

Punishment of officers on the Executive, Protective and other Staffs. Table of appointment, promotions, transfers and punishments.

46. The punishment of officers of the Subordinate Forest Service and of the members of the office and temporary establishments is regulated as shown in appendix X.

This appendix also shows by what authority the officers of each class are appointed, promoted or transferred.

The award of black-marks is governed by the rules in appendices X and X-A.

The black-mark rules in appendix X-A do not apply to the clerical establishment of the Forest Department, for which a less rigid system such as that prescribed in Board's Standing Order 132-1 is more suitable.

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47. (i) Members of the permanent establishment may not be fined. A subordinate of the temporary staff should seldom be fined more than Rs. 2 or Rs. 3 and never more than a month's pay. No fine exceeding Rs. 10 may be imposed without the sanction of the Board.

Fines and
black marks

(ii) A Conservator may award a black-mark to any subordinate whose appointment or dismissal rests with him. A District Forest Officer of his own motion or under orders from the Conservator may award a black-mark to any member of the subordinate, clerical or menial permanent establishment, and fine any member of the temporary establishment within his district. A Sub-Divisional Officer has the same power over officers of or below the rank of Deputy Ranger and all clerks and menials within his subdivision.

A Range Officer may award a black-mark to Forest guards in his range.

(iii) The withholding of pay and allowances temporarily from subordinates until they comply with orders regarding the execution of works, the submission of reports or returns, or the like is prohibited. This prohibition does not extend to cases where misappropriation of Government property is under investigation and pay or allowances are withheld as a precautionary measure, nor does it refer to forfeiture of pay for periods of absence without leave.

(iv) A half-yearly return of all punishments inflicted on subordinates should be drawn up in each district in Form 3, a separate section being allotted for each class of punishment; this return should be carefully scrutinized by the Conservator, who is responsible for seeing that the punishments inflicted are not excessive or too numerous.

48. When a Forest Officer is reduced to a lower class or grade, his name will, as a rule, be placed at the bottom of the list of officers in that class or grade; but should the authority ordering his reduction desire, in any special case, that the officers degraded should be placed in any other position in the lower class or grade, the fact should be clearly stated in the order itself.

Reduction to
lower class or
grade.

49. The interests both of Government and of the public service require that no person shall be dismissed from the service of Government without the reason for such dismissal

Procedure to
be followed
in all cases of
dismissal.

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being placed on record. The procedure to be adopted in all cases of this nature is stated in the extract from the orders of Government given below, and great care should be taken to see that this procedure is strictly adhered to.

"In all cases of the dismissal of public servants, whether acting or temporary or permanent, the charge against a public servant should be reduced to writing, his defence should be either taken in or reduced to writing, and the decision on such defence should also be in writing. A copy of the whole of such proceedings should also be furnished to the person dismissed. In many cases the officer who passes the order of dismissal may not be able to make enquiry himself, and the proceedings leading to dismissal would be conducted by the superior officer on the spot. In the case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with an accusation over their heads, this procedure may be unnecessary or impossible."

The same procedure shall be followed where the reduction or other serious punishment such as the award of a black-mark of a public servant is likely to follow the enquiry.

The detailed instructions on the subject in the Board's Standing Order No. 133 should be followed invariably and closely.

Criminal
prosecution
of members of
the Provincial
and Subordi-
nate Forest
Services

50. Criminal prosecutions by the department of officers of the Provincial and Subordinate Forest Services may be instituted only by the orders of those authorities who have the powers of reduction and dismissal, provided that in the case of Rangers the orders of the Board must first be obtained.

Appeal from
departmental
order to whom
lies.

51. (1) An appeal from any departmental order of a District Forest Officer lies to the Conservator. In cases of appeals against black-marks or fines the orders of the Conservator shall be final; in other cases a second appeal shall lie to the Board of Revenue whose decision shall be final.

From all orders passed by a Ranger or Sub-Divisional Officer an appeal lies to the District Forest Officer.

An appeal from all orders passed by a Conservator lies to the Board of Revenue.

Petition of
appeal to be
submitted
through head
of office.

(2) Under the Government petition rules which are printed as appendix XVII to Board's Standing Order No. 172 every officer wishing to appeal or to petition a higher authority on any subject, must do so through the head of the office to which he belongs or belonged. The said authority will forward the petition or appeal to the

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officer addressed with such remarks as he may consider necessary.

(3) In all cases of appeal against a departmental order, passed under the above sections, the appeal shall be made within the limit of time stated below :—

Limit of appeal time.

- | | | |
|--|-----|----------|
| (i) for appeals to the Board of Revenue from the orders of a Conservator | ... | 40 days. |
| (ii) for all other appeals... | ... | 80 days. |

It is, however, open to the appellate authority to admit appeals presented after the prescribed time, if good and sufficient cause is shown for the delay.

Resignation, Leave, etc.

52. The Government alone have the power to accept the resignation of officers of the Imperial and Provincial Forest Services. The resignation of any other officer of the Forest Service may be accepted by the authority, in whom is vested the power of dismissing the said officer in cases of misconduct,

Resignation.

53. Under the provisions of the Civil Service Regulations, resignation of the public service entails forfeiture of past service, unless the officer resigning is entitled by virtue of his previous service to a retiring pension, or unless the resignation is made in order that the officer in question may take up another appointment, service in which also counts for pension.

Consequences of resignation.

Except in cases such as those above indicated, a written statement should always be furnished by the officer resigning to the effect that he understands the consequences of his action, and this statement must be taken before the resignation is accepted.

54. Leave of absence may be granted by Government to officers of the Imperial and Provincial Forest Services under the rules applicable to the branch of the service to which such officers belong. Privilege leave, for periods not exceeding one month at a time, may be granted by the Board of Revenue without reference to Government, provided that no substitute is required to be appointed and that no additional expence is imposed upon the state. In dealing with applications for leave, due weight should be given to the consideration that the work in many forests is confined to particular seasons of

Leave of absence to Controlling officers.

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the year, and that the public service suffers, when Forest Officers take leave during the working season. An officer is usually expected to give three months' notice of his intention to apply for furlough or other long leave, and one month's notice in the case of privilege leave.

A list of Forest Officers wishing to take leave shall be submitted annually by Conservators to the Board on the 1st January.

Study of
Forestry on the
Continent at
public expense,
while on
furlough.

55. The rules under which selected officers of the Forest department may be authorized to study Forestry on the Continent of Europe, at the public expense, during their absence from India on furlough, are contained in appendix XI.

In special cases to the circumstances of which these rules are unsuitable, officers of the Indian Forest Service may be granted study leave by the Government of India under the rules in appendix XI-A.

Leave of
absence to
in interest of the
Subordinate
Forest Service.

56. Leave of absence under the rules may be granted to members of the Subordinate Forest Service as follows:—

- | | |
|--|-----------------------------------|
| (i) If the pay of the officer
does not exceed Rs. 25
per mensem, | } By the District Forest Officer. |
| (ii) If the pay of the officer
exceeds Rs. 25 per mensem, | |
| | } By the Conservator. |

Urgent leave
on medical
certificates, etc.,
to subordinate
officers

57. The District Forest Officer may grant to any member of the Subordinate Forest Service in receipt of more than Rs. 25 who is subordinate to him, urgent leave on medical certificate or on private affairs, in anticipation of the Conservator's approval and confirmation. The fact of such leave having been granted should be immediately reported to the Conservator.

Officers to
report to
Government on
arrival at the
head quarters
of Government,
also to the
Deputy
Commissioner
of Revenue when
visiting the
Presidency
town.

58. Officers of the Imperial and Provincial Forest Service visiting the head-quarters of Government on leave or otherwise, shall at once report their arrival in the book maintained for the purpose in the office of the Chief Secretary to Government. Officers unable from any cause to report in person shall do so by letter. The report should in all cases state the address of the officer and how long he proposes to remain at the station. A similar report should be made to the Land Revenue Secretary to the Board of Revenue, when officers visit the Presidency town.

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Officers about to proceed on leave of any description exceeding one month shall, immediately before they quit their stations, report to the Board by post-card or otherwise the date on which they handed over charge and their address while on leave. Officers returning from leave shall report to the Board the date on which they return to duty.

Officers proceeding on leave to report their address to the Board.

59. District Forest Officers and their Gazetted Assistants are not allowed to quit their districts during authorized holidays or at other times without the Collector's permission of which the Conservator should be duly informed. Similarly Working Plans Officers must obtain the permission of the Conservator. Conservators must obtain the permission of the Board before leaving their circles. In like manner all officers of the Subordinate Forest Service are required to obtain the permission of the District Forest Officer.

Officers not to quit their jurisdiction without permission.

Office Staff.

60. The appointment, promotion, transfer, suspension, reduction or dismissal of members of office establishments as well as the grant of leave to such officers, will be regulated as follows :—

Office Establishments

- | | |
|---|-----------------------------------|
| Members of the Board's Office establishment. | } By the Secretary. |
| Members of the Conservator's office establishment. | |
| Members of the District Forest, sub-divisional and Range offices. | } By the District Forest officer. |
| | |

When the Manager of a Conservator's office has served five years in such office he is liable to be transferred to another circle. Such transfers will be made under the orders of the Board of Revenue.

Appeals from the orders of the District Forest Officer lie to the Conservator and those from the orders of the Conservator to the Board of Revenue.

Part III.—Examinations.

61. Officers of the Imperial and Provincial Services will be required to pass examinations in the following subjects :—

Examinations to be passed by officers of Controlling Staff.

- | | |
|----------------|-----------------------------|
| (A) Languages. | } (C) Land Revenue. |
| (B) Law. | |
| | (D) Procedure and Accounts. |

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EXAMINATIONS—continued.

The examinations in subjects (B), (C) and (D) shall be divided into two parts, of which one shall be without books and the other with books.

The Examining Board will be appointed by Government and should include a Forest Officer.

With the special permission of the Conservator, Rangers may appear in subjects (B), (C) and (D), provided that, if any Ranger, after obtaining such permission, shall fail to appear for the examination or shall appear but shall fail to satisfy the Examining Board, he shall be called on for explanation and, in the absence of sufficient explanation, he shall be liable to punishment.

(A) Languages.

Principal and
optional
languages of
the Vernacular
Test.

62 For the purposes of this Code, languages are divided into—

(i) Principal. | (ii) Optional.

The following list shows what languages are held to be "principal" in the various Revenue districts:—

Ganjam	Uriya.
Vizagapatam	Telugu and Uriya.
Gōdāvari	Telugu.
Kistna	
Guntūr	
Nellore	
Ouddapah	
Kurnool	Telugu and Canarese.
Bellary	
Anantapur	
North Arcot	Tamil and Telugu.
Chittoor	
Chingleput	
Salem	
South Arcot	Tamil.
Trichinopoly	
Tanjore	
Madura	
Rāmnād	Tamil and Malayalam.
Tinnevely	
The Nigiris	Tamil and Canarese.
Coimbatore	Canarese and Malayalam.
South Canara	Malayalam.
Malabar	

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EXAMINATIONS—*continued*.

In the case of those districts in which two languages are entered as *principal*, the Board of Revenue may decide in each case in which of these languages an officer will be required to pass. The Board may also allow an officer serving in South Canara to appear for examination in Tulu, according to the third-class test prescribed in appendix XII for the other languages of the Presidency.

63. The compulsory vernacular examinations to be passed by officers of the Imperial Service are the Lower and Higher standards as prescribed in appendix XII which also contains the rules in regard to the optional tests and the tests to be passed by officers of the Provincial Service. The period allowed for passing each test and the rewards obtainable for passing in an optional language are laid down in the same appendix.

Examinations
in vernacular.

(B) Law.

64. The following are the subjects required for the Examination in Law:—

Examination
in Law.

- (1) The Madras Forest Act, 1882, with such notifications or rules, general or special, as have been made thereunder and are applicable to the district.
- (2) The Land Acquisition Act, 1894.
- (3) The Madras Survey and Boundaries Act, 1897.
- (4) The Easement Act, 1882.
- (5) The Cattle Trespass Act, 1871.
- (6) The Penal Code, selected chapters—
 - I. Introduction.
 - II. General explanations.
 - III. Punishments.
 - IV. General exceptions.
 - V. Abetment.
 - IX. Offences by, or relating to, public servants.
 - X. Contempt of the lawful authority of public servants.
 - XI. False evidence, and offences against public justice.
 - XVII. Offences against property.
 - XVIII. Offences relating to documents and to trade and property marks.
 - XXIII. Attempt to commit offence.

For this examination, simple questions will be framed by the Board of Examiners in such a manner as not to involve points of difficulty, but rather to show the possession or want

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EXAMINATIONS—*continued.*

of a general and intelligent acquaintance with the Acts and their bearing on forest work. Two papers will usually be set.

(C) *Land Revenue.*

Examination
in Revenue.

65. The Examination in Revenue will bear on the following subjects:—

- | | | |
|---|---|---|
| 1. Standing Orders of the Board of Revenue. | { | 1 to 28, 30, 31,
33, 34, 41 to 49,
89, 91, 92 to
98, 196, 197, 201,
202, 205 and 207. |
|---|---|---|

Two papers will be prepared by the Board of Examiners. They should not contain difficult questions and should be prepared so as to refer chiefly to subjects in which the land revenue and tenures of the district or districts are connected with forest administration.

(D) *Procedure and Accounts.*

Examination in
Procedure and
Accounts.

66. The Examination in this subject will be written and will embrace the Forest Code, the Civil Service Regulations (Parts I, II, III, VIII, IX, and Chapters 51, 52, 53, 54, 57 of part XI), the rules regarding the general conduct of business in the Forest department and the marginally-noted Standing Orders of the Board of Revenue.

62, 105, 106, 111 to 113,
127, 128, 138, 135, 136,
142, 143, 159, 163 to 180.
and chapter XVII.

Questions will be put upon the Standing Orders quoted in this section, only so far as they concern Forest Officers and their work.

Examination
case.

67. To enable officers holding the substantive appointment of Assistant Conservator or of Extra Assistant Conservator to qualify themselves to pass the examinations prescribed in section 61, examination leave for a single period not exceeding three months may be granted to them by the Board. Such examination leave may, if the test for which it has been granted is successfully passed, either during the leave or within three months after its expiry, count as duty qualifying for privilege leave and pension.

Examination leave will only be granted in exceptional cases and when it is granted, the Board of Revenue will specify where it is to be spent, selecting the locality most likely to

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EXAMINATIONS—continued.

conduce to progress in the study of the language for which the leave is sanctioned. As a general rule instead of granting an Assistant Conservator of forests examination leave, he should be given an opportunity of learning the vernacular of his own district by being relieved of current duties (and more particularly duties not concerned with the Forest Department), such as the signing of fair copies or other routine business which may, from time to time, be assigned to him.

Examination leave may only be taken in India. It may not be granted previously to, or in continuation of, any other leave, and no kind of leave, except furlough on medical certificate, may be granted in continuation of examination leave.

An officer on examination leave has a lien on his appointment (substantive or officiating) and is entitled to leave allowances as if he were on privilege leave.

In addition to the leave above specified, a reasonable time will be allowed to officers attending an obligatory examination for their journey to and from the place of such examination and the time so spent as well as the day or days of examination shall be counted as "duty"; provided that such officers give a week's previous notice of the date from which they propose to avail themselves of such leave to the authority or officer to whom they are immediately subordinate.

An officer permitted to present himself at any examination which must be passed before he becomes eligible for a higher appointment in the Forest Department may be allowed by the Board, leave of absence for the number of days which is actually necessary to enable him to attend the examination. During this absence, which is expected to be short, no deduction will be made from the officer's allowances, unless the Board finds such deduction necessary to enable it to make arrangements for carrying on the work. Such leave should not be allowed more than twice for each examination.

Permission to appear at an optional examination carries with it the grant of "joining time" (excluding the time allowed for preparation) to and from the place of examination besides leave for the day or days of examination.

68. Head Clerks of District Forest Offices, Managers and second Clerks of Conservators' offices and all Accountants are required to pass a Departmental test in the Forest Code

Departmental
test for office
establishments.

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Organization of the Forest Department.

EXAMINATIONS—continued.

and Accounts and, except in the case of those who have already passed the Revenue Test, Higher or Lower grade, in the Board's Standing Orders noted in section 66, and will be subject to half-yearly examinations till they pass.

The examinations will ordinarily be held in January and July. District Forest Officers should arrange to give at least a month's notice to the Conservator of the intention of any clerk to appear.

No application for permission to appear for the examination should be submitted for the Conservator's sanction unless the District Forest Officer has satisfied himself that the clerk has a reasonable expectation of passing the test.

The examination will be by written papers, to be drawn up by the Conservator of Forests, who will either hold the examination himself or send the papers to the District Forest Officer to be set to the candidates. The answers of the candidates will then be returned to the Conservator to value them and notify the names of the candidates who have passed in the *Fort St. George Gazette*. The papers set should not be too difficult but should be generally suitable to the intelligence of the candidates. 60 per cent. of the maximum marks must be obtained for a pass in the second class and 80 per cent. for a pass in the first class. Only those candidates who pass in the first-class will be eligible for promotion to the grades of Rs. 100 and upwards.

69. The following ministerial and clerical officers must pass the special tests noted against them :—

Special tests
for certain
appointments
in the office
staff.

Head Clerks of District Forest Offices and other ministerial officers (excluding Accountants) on Rs. 50 and upwards.	} Translation Test, Lower Grade.
Managers and Second Clerks (tour Clerks) of Conservators' offices, Head Clerks in District Forest Offices and all Accountants.	
	} Account Test, Higher Grade.

70. Cancelled.

Management and Working of the Forests.

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Part I.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

Part I.—General.

71. The notification under section 16 of the Forest Act (Madras Act V of 1882) declaring that a certain area will, on a fixed date, become a reserved forest, is published in the Fort St. George and District Gazettes, and the boundaries of the reserve so created, the rights admitted at settlement, and the date on which the notification will come into force, are detailed therein. Copies of such notifications and of all notifications which have been issued under section 25, should be kept for each Forest district in a bound volume to be called the *Register of Reserved Forests*, and each notification should be numbered consecutively, according to the date on which it takes effect. Each reserved forest will occupy several pages of the volume, so as to afford space for additions and corrections. It is desirable that a sketch map on a small scale should form part of the record of each reserve.

Register of
Reserved
Forests.

All subsequent orders sanctioning changes in the constitution of any reserve, as well as all orders under section 18 or section 21 of the Forest Act, granting further rights within the reserve, should be embodied in the same volume under the reserve to which they relate.

72. The Register of Reserved Forests will be maintained in each District Forest office; copies will be maintained in the Conservator's office, and in the Office of the Board of Revenue. The numbering of notifications in each district will be done by the District Forest Officer, and will be communicated by him to the Board and the Conservator.

In what offices
the Register of
Reserved
Forests is to
be kept.

Registers already written up in the form prescribed in paragraph 63 of the Forest Code, 1st edition, need not be dispensed with, but the printed settlement notifications should, as far as possible, be substituted for the manuscript description of boundaries.

Registers
already
maintained.

73. In the case of forests, for which working-plans have not yet been prepared, a separate "Reserve-book" will be maintained for each area of forest likely to form a working-circle, whether it be a reserved forest, part of a reserve, or

Reserve-book.

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Part I.

Management and Working of the Forests.

GENERAL—continued.

group of reserves, information being recorded separately, as far as possible, for each reserved forest in the case of groups, under the headings and instructions given in this and the following section. This book should be opened by the District Forest Officer as soon as the notification under section 16 of the Act has issued and should contain the printed orders of Government, sanctioning the constitution of the reserve and the Gazette notification under section 16 of the Act. No entry should be made, except under the authority of the District Forest Officer in each case. The "Reserve-book" should contain the following information:—

- (a) A descriptive analysis of the forest ;
- (b) Description of final demarcation, with statement of cost and explanation, if the line laid down deviates in any way from the sanctioned boundary ;
- (c) A record of lines of communications opened, with cost thereof and other information ;
- (d) A record of cultural operations, as well as works of improvement, with results ;
- (e) Record of fire-protective measures with their annual results ;
- (f) A record of establishment maintained ;
- (g) Annual summary of revenue and expenditure ;
- (h) Inspection notes by District Forest Officer and Conservator
- (i) Any other information bearing upon the working or management of the reserve.

Several pages must be left blank under each of the above items, so that the Reserve-book may, in course of time, contain a complete history of the forest and may furnish all the information required for the compilation of a regular working-plan.

Similar books may, if practicable, be kept for leased or protected forests, under the control of the Forest Department.

When a working-plan has been prepared and sanctioned, the Reserve-book need be no longer maintained as the Control book takes its place (section 88).

Register of
annual yield.

74. A detailed record of the actual yield of the forest, including all forest produce shall be entered monthly from Forms Nos. 7, 8, 13, and 18 in Form No. 4 in which an abstract shall also be entered at the close of the Forest year. A copy of this abstract shall be entered in the Reserve-book.

Management and Working of the Forests

Chap. II.

Part I.

GENERAL—continued.

75. In each Forest district the District Forest Officer will keep a permanent note-book, in which he will, from time to time, record all noteworthy occurrences bearing on the management and improvement of the forests of his district, and his suggestions for their future administration; the results of his observations regarding the habits and wants of important species of trees; and further matters which, in his opinion, it is desirable to record. This note-book will be styled the *District Forest Note-book*.

District Forest
Note-book.

The object of this note-book is to maintain in a permanent form a running history of forest matters in each district, based upon continuous local observation. In respect of particular forests the note-book should not contain matter that has already been recorded in the Reserve-book, but may, if necessary, refer to the said record.

Object of the
note-book.

The note-book should be large enough to contain notes for a number of years; it should be taken into camp (but not as a rule into the forests during inspection) so that entries may be made in it whilst facts are fresh in the District Forest Officer's mind.

The book is not to be maintained in diary form but as a reference book of general information in which a newly-posted District Forest Officer can find at once information on various subjects without being compelled to wade through pages of mixed material.

Entries should be made under various heads and sub-heads, to each of which one or more pages should be assigned. The following are the principal heads required, but the list is not exhaustive and the District Forest Officer should enter any information of general interest or utility :—

- (1) List of reserves (by Ranges, with areas and dates of final notifications).
- (2) List of roads (length, when constructed, gravelled, metalled or earth).
- (3) List of buildings (accommodation, cost, date of construction, how used; furnished or unfurnished, nature of water-supply).
- (4) List of plantations.
- (5) List of topes.
- (6) List of sale-depots.
- (7) Distribution of establishment (by Ranges, head-quarters and boundaries of Ranges, beats, etc.)

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Management and Working of the Forests.

GENERAL—continued.

- (8) Works required (by Ranges, proposals with approximate cost and relative urgency of each, dates of commencement and completion).
- (9) Notes on each reserve separately.
- (10) Notes on principal species (a page for each; distribution, growth, coppice, dates of flowering, seeding, age at maturity, utility as timber, fuel, charcoal and of minor products—; as regards exotics, date of introduction).
- (11) Observations on annual flow of streams as affected by denudation or reafforestation of catchment area. (Highest flood level, duration of floods, hot weather flow, etc., with condition of growth in catchment area.)
- (12) Fodder-supply—Approximate dates for cutting grass, cost of cutting, harvesting, baling and transport—rates of sale.
- (13) Markets and market rates for various kinds of work and produce.

Every entry must be dated and initialled by the officer who makes it.

Note-book
to be inspected
by the
Conservator.

The District Forest Note-book should always be inspected by the Conservator when visiting the district, and the date of this inspection, with such remarks as the Conservator may wish to place on record, should be duly entered therein.

Note-book to be
kept by Sub-
divisional
Officer.

76. A similar note-book should be maintained by each Sub-divisional Officer, and should be inspected from time to time by the District Forest Officer.

Forest Range
Note-book.

77. A note-book will also be kept by each officer in charge of a Range and will be called the *Forest Range Note-book*. This should contain information of the same nature as the District Forest Note-book, but should be confined to a record of observations and facts likely to prove useful in the preparation of Working-Plans. In this note-book will be entered, at such intervals of time as may be prescribed by the Conservator, a price list exhibiting the current market rates, at which the various descriptions of timber and other forest produce are sold at different places in or near the Range, as well as the results of forest auctions and other sales.

There will be a column for dates and each entry will be dated as it is made. The Forest Range Note-book will be inspected, from time to time, by the Sub-divisional Officer, the District Forest Officer or the Conservator, and an entry made by each officer of any remarks he may have to make.

Plantation
Note book.

78. Whenever plantations are made on a large scale, the Conservator may prescribe a separate note-book for each

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Part I.

GENERAL—continued.

plantation. In this book should be recorded the date of each inspection by a Superior Officer, and the observations made at each inspection.

79. The note-books prescribed in the foregoing sections will be supplied by the Superintendent of Stationery and are the property of Government (vide section 244).

Note-books, the property of Government, and to be mentioned in transfer of charge certificates.

On the occasion of transfers of charge, these note-books will be handed over with the other records of the district, Sub-division, or Range, and should be specially mentioned in the transfer report.

80. In each district the following maps will be maintained and one or more copies of each should be mounted in book form :—

Maps.

- (1) A District Forest reference map on the scale of 4 miles to the inch, showing all reserves, roads, forest buildings and stations, Range divisions, and other items affecting the administration of the forest.
- (2) A Range Forest reference map, posted as above, but in greater detail, and showing names of hills and streams, minor forest stations, such as forest guards', permit officers', and tannahdars' head-quarters, etc.
- (3) Separate maps for each reserve, showing topographical features and all enclosures, rights of way, forest roads and stations, compartment and coupe lines, names of hills, streams, etc. Reserves that adjoin one another may, if desirable, be shown on one and the same sheet.
- (4) Separate working-circle maps on such scale as may be found suitable in each case.

In the case of Nos. (2) and (3) the scale of the maps, not supplied by the survey of India, must vary according to requirements, the ordinary scale being 1 and 4 inches to the mile respectively.

It is the duty of the District Forest Officers to see that all alteration of boundaries, enclosures, all new roads and buildings, etc., are promptly entered in the head-quarter maps, from which the camp copies, Range and other maps, must be posted, at least annually (vide appendix XXXV).

81. The Presidency Forest Atlas is compiled from the district forest reference maps referred to in the preceding section, and is maintained in the offices of the Government, of the Board of Revenue and of the Superintendent of Forest Surveys, Dehra Dun. Each Conservator should maintain the atlas as far as it relates to his own Circle.

Presidency Forest Atlas.

Chap. II.

Part I.

Management and Working of the Forests

GENERAL—continued.

The District Forest reference maps should be corrected annually up to the 30th June, and will be forwarded to the Conservator of the Circle before the 1st August following; the atlas in the Conservator's office will then be correctly posted and the district maps will be returned. The Conservator of Forests, Central Circle, is entrusted with the duty of posting the several copies of the atlas in use in the head-quarter offices mentioned above. For this purpose the Conservators of Forests, Northern, Southern and Western Circles, should forward the corrected copies of their atlases to the Central Circle Office before the 1st October of each year, when the necessary corrections will be made in the remaining copies.

Annual plan
of Operations.

82. At a convenient period before the date fixed for the submission of the budget, the District Forest Officer shall prepare, in consultation with the Collector, an Annual Plan of Operations for the next ensuing financial year. This Annual Plan shall be written in three columns, the first showing the last sanctioned Annual Plan, the second any revision thereof which has subsequently been found necessary and the third the Annual Plan for the next ensuing year.

The Range being the unit of the administration, the plan of operations should deal with each Range separately.

Wherever a working-plan has been framed, the Annual Plan of Operations must be based upon the provisions of the working-plan. Where no working-plan exists, and until such plan is made, the Annual Plan of Operations must be based on the general principles of Forest Conservancy. It is a matter of the first importance to fix the maximum annual yield, and this limit must not be exceeded without the special sanction of the Conservator. The quantity of timber to be cut and of other material to be taken out of a forest should be regulated so as to ensure the maintenance of the forest in a state of continuous and, if possible, of increasing productivity. It should, as far as possible, provide for the demands of the surrounding population, in the matter of timber supply, of fuel, or of pasturage, and for the requirements of other Government Departments and of the trade. It is not, however, necessary that the yield should be uniform during a series of years, and it may often be found expedient to arrange for an intermittent yield.

Guided by these considerations, the Annual Plan of Operations should provide for fellings, thinnings, export of

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forest produce, the grazing of cattle, protection against fire, and the execution of works of reproduction and improvement. The exercise of all rights which have been recorded at settlement will necessarily be provided for in these plans.

When the Collector has approved the Annual Plan of Operations, he will forward it to the Conservator. The Conservator shall not modify the Annual Plan as approved by the Collector without first ascertaining the Collector's views on the proposed modifications. In all matters concerning the external relations of the Department with the community, such as the provision of grazing, the supply of timber for agricultural and domestic use, the provision of firewood and the like, the opinion of the Collector should ordinarily prevail. If, however, the Collector and the Conservator are unable to agree, the Collector shall refer the matter for the orders of the Board of Revenue, through the Conservator.

The Plan of Operations must contain detailed rates for all proposed ordinary expenditure and the approximate anticipated cost of all capital works proposed.

The Budget will be framed upon the basis of the Annual Plan of Operations.

The responsibility of carrying out the Plan of Operations will rest entirely with the District Forest Officer. No deviation from the plan may be introduced without due sanction as provided above.

83. A 'Working-Plan' is a written arrangement sanctioned by proper authority for the systematic treatment of a forest, the object being to ensure continuity of action by officers in charge and also to provide against the deterioration and for the improvement of the capital (or total producing stock) while working out what represents the interest (or average annual increase) in an orderly, useful and economic manner.

Working
Plans.

A 'Working Circle'* is, as a rule, an area subjected to one and the same cultural treatment, and which it is proposed to exploit separately, by means of distinct series of operations. Exceptionally, where the composition and distribution of the crop render this advisable, a working circle for

Working
Circle.

* Tracts which it is not proposed to work immediately may also, for convenience, be considered as forming working circles.

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which a definite method of treatment is prescribed may overlap portions or the whole of other working circles for which other distinct methods of treatment are prescribed.

A working-plan may be made out only for the area of one working circle or it may be made out for a larger area which may contain several working circles, e.g., some working circles may be set apart for purely silvicultural operations, some for grazing, some for browsing, some for supply of impliments and leaf manure or fodder and some for two or more of these objects combined. It is intended that the whole area of reserved forests, in every district should be divided into working circles and brought within the prescriptions of working-plans. When a working-plan deals with more than one working circle, special prescriptions for the method of treatment, fellings, etc., to be adopted in each working circle must be laid down separately in the working-plan.

Rotation.

The time chosen for any proposed cycle of operations is known as the 'Rotation.'

Possibility.

By the term 'Possibility' of a forest is meant the average annual yield which can be taken from the forest without infringing on the capital stock. This 'Possibility' may be calculated by area (so many acres to be felled) as in the case of coppice, or by volume (so many cubic feet to be felled) or by number of exploitable trees, as in the case of high forest.

Block.

A 'Block' is a main division of a forest. Its boundaries will usually follow the natural features of the country.

Compartments

'Compartments' are smaller divisions. Where a forest is divided into compartments, their boundaries, as a rule, should be either natural features—such as streams, spurs, or ridges—or existing land-marks—such as roads, rides, fire-lines, etc. The detailed analysis and descriptions of a forest may necessitate the formation of sub-compartments; but the boundaries of these more minute sub-divisions should not be permanently marked out on the ground.

Coupe.

A 'Coupe' is the area set aside to be operated on in a single year, and may constitute a permanent sub-division of a forest. A 'Working Circle' may comprise according to convenience of working one or more series of coupes. Where more than one succession of coupes has been prescribed, the term 'Felling series' may usefully be employed.

Blocks should be indicated by local names, *compartments* by Arabic numbers, *sub-compartments* by small letters and

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Part I.

GENERAL—continued.

coupes by Roman numbers. Thus Bolapalle IV, 18, c would indicate coupe No. IV, being sub-compartment c of compartment No. 18, in Bolapalle block.

A working circle may contain several blocks. It will be distinguished by a name descriptive of the purpose for which it is formed and the Range or other area with which it deals, e.g., the Kodur coppice working circle.

84. A "Working-Plan Officer" is an officer responsible for drawing up or revising a working-plan and may be an officer specially appointed for the purpose or a local officer. In drawing up or revising a working-plan he will be entirely subordinate to the Conservator.

Working-Plan
Officer.

Before a working-plan is commenced, however, the 'location' of the working circle or circles to be dealt with must be roughly settled, and at this stage the Collector's opinion and wishes shall be put on record in writing, specially on the provision of areas for grazing or browsing and for supply of local requirements in timber, fuel, leaf-manure, etc.

After the 'location' of the working circle or circles has been settled, the working-plan officer shall make a "working-plan reconnaissance," i.e., a careful inspection of the forest followed by a report containing—

- (i) a short description of the area of the forest for which it is proposed to prepare a working-plan;
- (ii) short notes on previous working, management and reproduction;
- (iii) remarks on demand which exists or may be expected;
- (iv) a general outline of his proposals to meet the demand for grazing and forest produce, indicating therein and on a map the working circle or working circles to be formed;
- (v) general proposals as regards the accuracy and details required for the preparation of the working-plan, whether valuation surveys will be required and if so, in what degree of detail, with the method of treatment to be adopted and whether the portion of the working-plan which relates to silvicultural treatment is to be based on area, material with area, or material only.

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GENERAL—continued.

The report of this working-plan reconnaissance shall be sent to the Conservator through the Collector who will have this opportunity of seeing whether due effect has been given to his wishes in regard to the provision for grazing or other local requirements.

The Conservator will return it with his orders regarding the elaboration and completion of the working-plan. If, however, he should consider that the conditions imposed by the Collector as regards grazing or other provision for local requirements will render the sylvicultural treatment proposed for any working circle impossible, he will, before passing orders, take the orders of the Board of Revenue as to which of these considerations is to give way to the other.

Approval of
working-plans.

85. The working-plan shall then be drawn up under the instructions of the Conservator and when approved by the latter, shall be submitted to the Board of Revenue for sanction, accompanied by a short tabulated resumé of its prescriptions. In special cases, where it is desirable that the working-plan should be tested by actual working before formal sanction is accorded the Conservator may postpone the submission of the plan to the Board, and arrange with the District Forest Officer for the working of the area on the proposed lines for such period not exceeding three years as he may think fit.

Reference to
the Inspector-
General of
Forests in
connection with
working-plans.

The Conservator may consult the Inspector-General of Forests direct with regard to technical points at any period of the proceedings for the formation of a working-plan, and the Inspector-General will also answer any similar references on technical matters from the Board of Revenue. The more formal and detailed references, however, and especially such as may necessitate personal inspection by the Inspector-General, should be submitted through Government—vide appendix XIII.

Form of
working plans

86. (i) The working-plan report should, as far as possible, be drawn up in the following form:—

INTRODUCTION.

I.

SUMMARY OF FACTS ON WHICH THE PROPOSALS ARE BASED.

Description of the Tract dealt with.

Name and situation.

Configuration of the ground.

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Chap. II
Part I.*GENERAL—continued.*

Underlying rock and soil.
Climate.
Agricultural customs and wants of the population.

The Composition and Condition of the Forests.

Distribution and area.
State of the boundaries.
Legal position.
Rights.
Composition and condition of the crop.*
Injuries to which the crop is liable.

System of Management.

Past and present systems of management.
Special works of improvement undertaken.
Past revenue and expenditure.

Utilization of the Produce.

Marketable produces; quantities consumed in past years.
Lines of export.
Markets.
Mode of extraction and its cost.
Net value of each class of produce.

Miscellaneous Facts.

The Forest staff.
Labour supply.
Springs and pools.
Camping grounds and rest-houses.

II.

FUTURE MANAGEMENT DISCUSSED AND PRESCRIBED.

Basis of Proposals.

A concise summary (by working circles) of the prescriptions of the plan, with reference to pages and paragraphs of Part II of the report dealing with them.

* Information should be given as to all that is known about growth in girth and form factors for height for the principal species. The information here given will be utilized in the calculation of the possibility (vide entry under "Fellings" in Part II).

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Working circles how composed; reasons for their formation.
Compartments; justification of the sub-division adopted.
Analysis of the crop; method of valuation employed.

*Method of Treatment.**

Object sought to be attained.
Method of treatment adopted.
The exploitable age.

*The Fellings.**

Calculation of the possibility.
Period for which the fellings are prescribed.
Areas to be felled annually or periodically; order of their allotment.
Nature of, and mode of executing, the fellings.
Tabular statement of the fellings to be made.
Forecast of condition of crops at their conclusion.

*Supplementary Regulations.**

Cleanings, thinnings or other improvement fellings.
Grazing and other rights.
Sewings, plantings or other works special to each circle.
Prescriptions regarding grazing or browsing on payment, and fodder supply.
Improvements common to whole area.

Miscellaneous. †

Miscellaneous prescriptions.
Changes proposed in the Forest staff.
Financial results of proposed working.
Collection of data and upkeep of record and control forms:—

- (1) General scheme.
- (2) Periodical measurement of sample plots or areas.
- (3) Form factors.
- (4) Fire conservancy registers and maps.
- (5) Forest Journal.
- (6) Compartment register (for detailed statement of all trees felled year by year).
- (7) Control forms (amount of detail necessary).

* Each working circle should be separately dealt with as regards the method of treatment, the fellings and all supplementary provisions, except those that are common to the whole area, such as the construction of roads, &c.

† Information upon the following matters should also be furnished in order to indicate the actual cost of the working plan:—

- (a) Establishment employed;
- (b) Expenditure incurred under all heads.

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Part I.

GENERAL—continued.

Appendices.

Maps.

Description of crop in each compartment, written or by stock-maps.

Valuation surveys ; written record of results of.

Rates of growth ; record of observations made.

Miscellaneous statements.

(ii) The year for which operations are prescribed, will, as a rule, be the financial year.

(iii) The amount of detail requisite in the compilation of the working-plans will depend upon the demands which are made on the forests, the nature and value of the produce removed from them, and the other purposes which they are to fulfil.

(iv) Where the demand exceeds or even equals the possible outturn,* working-plans must be prepared with the greatest minuteness, and everything must be arranged so as to obtain the highest outturn which the forest is capable of returning under the most careful management. Where on the other hand, the demand is as yet below the ordinary capability of the forest, a more simple and expeditious procedure may be followed.

(v) With a view to bringing all important forests, for whose produce a demand exists or is likely to arise in the near future under systematic management as soon as possible, the first working-plans may be of a simple description and based on such data as may be readily obtainable to be succeeded by more accurate plans as the detailed information required for their preparation becomes available.

(vi) The officer who prepares a working-plan will be held responsible for the accuracy of the statistical information it contains : provided that in cases where the conditions are such that the collection and record of such information can safely be entrusted to his subordinates, the names of such subordinates shall be mentioned in the Working-plans Report. The Working-plans Officer must, under any circumstances, make a personal inspection of all portions of the area dealt with, which it is proposed to exploit under the provisions of the plan, and satisfy himself that all information, however collected, in respect of such portions is accurate.

87. When a working-plan has received the sanction of the Board of Revenue, no deviation shall take place from its

Deviations
from working-
plans.

* For definition of "outturn" see section 89.

Management and Working of the Forests.

GENERAL—continued.

prescriptions with the following exceptions, and under the following authority :—

Slight deviations not amounting to a revision of the principles adopted, in deficit of prescribed working either of material or area, may be sanctioned by the Conservator, who will subsequently report the matter to the Board of Revenue. Considerable or continuous deviations in deficit require the sanction of the Board.

Working in excess of the prescribed amount may be sanctioned by the Conservator when such excess, either of material or area, is caused by the accumulation of balances due to deficit working in previous years. In any other case of excess working, the sanction of the Board of Revenue is necessary.

For changes in the character or principles of working, the sanction of the Board of Revenue should be obtained; but the Conservator may act in anticipation of such sanction in case of fire or any sudden accident necessitating a change of plan.

Copies of the orders sanctioning modifications must be recorded with the working-plan and referred to in the remarks column of each control form.

The revision of a working-plan requires the same formalities as the original preparation of a working-plan.

Control book.

88. (i) For the control of all areas under working-plans, the following control books will be maintained in the District Forest office :—

- (a) Form No. 5 showing the exploitation or results of working, including all the purposes for which a working circle is utilized.
- (b) Form No. 6—a record of works of reproduction and improvement.
- (c) A Control Journal in the form prescribed in appendix XIV.

NOTE.—A journal in the same form should be maintained by the Range officer in direct charge of each area under working-plans.

(ii) The entries in Forms Nos. 5 and 6 will be made monthly unless the Conservator otherwise directs and annual abstracts of Form No. 5 will be entered both in the form itself and in the Control Journal under the various sub-heads of "Yield and Working."

(iii) In the case of fellings being below the quantity permitted to be removed under the working-plan, the balance should (unless the contrary be ordered by the Board of Revenue, in which case the orders should be quoted in the "Remarks" column) be brought forward as the balance available to be removed in the following year, in addition to the regular provision for that year. Should the fellings have exceeded or fallen short of the provisions of the working-plan, the authority under which the deviation has been permitted

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Part I
& II.GENERAL—*continued*.

(section 87) will be quoted in the column of "Remarks." Any felling in excess (whether of material or area) of the provisions of the plan will, if so ordered, be deducted from the quantity prescribed for the fellings of future years.

(iv) The record of works of reproduction and improvement will show in a summary form all steps taken towards fire-conservancy, cutting of creepers, planting and sowing, erection of buildings, opening of communications, etc. Should the prescribed works not be completed during the year, the balance left undone will be entered in Form No. 6, as work to be carried out during the following year, in addition to the regular provisions of the working-plan. Record of
work

(v) No control statement should refer to more than one working-plan, and if more than one working circle be dealt with in one working-plan, separate entries should be made for each working circle.

(vi) The control of the due carrying out of the prescriptions of working-plans rests with the Conservator to whom the District Forest Officer shall submit yearly by the 15th May—

- (a) An abstract of Form No. 5.
- (b) An abstract of Form No. 6.
- (c) Copies of the entries made during the year in the Control Journal.

The Conservator will examine these returns and bring to the notice of the Board any deviations he may detect, for the issue of the necessary orders. He will forward these returns or copies of them for the information of the President, Imperial Forest Research Institute, Dehra Dun, so as to reach him by the 1st September.

Part II.—Accounts of Timber and other Stock, etc.

89. The produce of all fellings must appear either in Form No. 7, No. 8, No. 13 or No 18. Fellings, gross
yield, outturn.

The "gross yield" of a forest is the *total* volume (in cubic feet, solid) or quantity of *all* produce felled or cut, whether removed and utilized or not. The "outturn" ¹ or net yield comprises such portion of the gross yield as has been or will be utilized.

* "Outturn" comprises all forest-produce which is brought on to any stock or sale return including that provided for in section 103, as well as outturn of illicit fellings.

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Management and Working of the Forests.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

Wastage or material which cannot be utilized will be written off (vide section 108) in Forms Nos. 9 and 10. The outturn of all other fellings must appear in Form No. 13 or No. 18.

Depots

90. Under the system of Government working two classes of depots will be established—

- (1) Forest depots; and
- (2) Sale depots.

In some cases special plots will, from time to time, be selected by the District Forest Officer as *forest depots*, but where this is not done, the areas in which the fellings have been made will be considered as such depots.

All places at which timber or other forest produce is habitually stored for sale are called *sale depots*. No such depot shall be opened or closed without the approval of the Collector and Conservator.

Rules for the maintenance of registers in depots.

91. The following general rules are framed to regulate the registers and returns required from either class of depot. These rules may be modified by the Conservator, so as to meet the special requirements of any particular depot. In the case of forest depots, it may often be desirable to simplify the registers of receipts and disposals, and the Conservator may issue instructions accordingly.

Registers of receipts and issues.

92. The gross yield of all timber fellings by Government agency will be shown in Form No. 7—the outturn being transferred to Forms Nos. 8 and 10. The gross yield of all other fellings by Government agency will appear in Forms Nos. 8 and 10. As the timber and other forest produce reaches a forest or sale depot, it will be shown in the register of receipts (Form No. 8), and on its despatch or disposal in the register of disposals (Form No. 9). The depot number in column 5 of Form No. 9 must correspond with the number in column 1 of Form No. 8. Separate registers should, as a rule, be kept for each description of produce—such as,

- (a) Timber, including drift and waif wood,
- (b) Bamboos,
- (c) Fuel, and
- (d) Other forest produce.

Form No. 8 should be closed and the balance on hand brought forward to a fresh account on the 1st July of each year.

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Part II.

ACCOUNTS OF TIMBER AND OTHER STOCK, &c.—continued.

93. When trees are logged or otherwise converted into timber, each piece shall be immediately marked with the number of the tree and letter of the log or scantling, and, when received in a sale depot, the depot number shall also be conspicuously marked on each piece, which will be separately entered in the depot register, measured and carefully arranged. The measurements of the logs must be entered directly they have been taken charge of in the depot. Scantlings, if of uniform measurement, may be registered in lots and each piece will be marked with the depot mark.

Timber received
in rail depots
to be measured
and marked.

Logs and scantlings, when sold, will be marked with the sale mark.

In fuel sale depots, the receipts in Form No. 8 are shown in tons and the form must be balanced at the close of each day's transactions—the headings of columns 6—10 being altered as follows :—

[illegible]

When any forest produce is moved from one depot to another it shall be accompanied by a detailed invoice in duplicate, the receiving Depot-keeper shall sign and return one copy of the invoice to the despatching depot and file the duplicate with his accounts.

These provisions should also be applied, as far as is practicable, to forest depots.

94. The following returns will be submitted monthly from each forest and sale depot to the Range Officer who will

Monthly deposit returns.

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Part II

Management and Working of the Forests

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

submit consolidated returns in the same forms to the District Forest Officer :—

Form No. 10.—Receipts and issues of timber and other produce.

Form No. 11.—Sales of timber and other produce, including drift and waif wood.

The officer in charge of the depot will certify at the foot of Form No. 10, that the amount of timber and other produce entered as balance on the day of submission is correct.

A monthly summary will be prepared in the District Forest office of all the returns in Form No. 10 received from Range Officers. Each description of produce will be grouped together, and the numbers and quantities will be totalled separately. The receipts and issues of forest depôts will be shown separately from those of sale depôts.

Sales of timber,
etc., collected
by Government
agency.

95. Form No. 11 will show the sales, the proceeds of which are credited under Revenue head I, and so much under head III as is obtained by the sale of drift and waif wood and confiscated forest produce collected by Government agency.

The entries in this form will consequently comprise all disposals by sale of timber and other produce shown in Form No. 10, the totals for forest depôts and sale depôts being shown separately.

Separate re-
turns for drift
timber opera-
tions

96. From districts where drift timber operations are of sufficient importance, separate returns may be required in Forms Nos. 10 and 11.

Taking stock at
sale depôts.

97. The stock at each sale depot must be counted periodically at such intervals as the Conservator may direct, the depot books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator—vide also section 210.

Bill and receipt
books for pro-
duce sold from
depôts

98. A bill book in triplicate form (Form No. 19) shall be used for all credit sales of timber and other produce from depôts and for cash transactions of such magnitude that the details cannot be entered in Form No. 20 * which is a receipt book in triplicate form for receipts of money paid. On each transaction taking place, the bill or receipt should be

* **NOTE.**—For sales from fuel depôts the triplicate form is sometimes cumbersome, and in such cases "chit" receipts may be substituted, each chit must have its value printed on it and an account of these chits must be kept in the manner prescribed for permits.

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ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

given to the purchaser, while a copy is forwarded to the Range Officer for submission to the District Forest Officer, with his monthly accounts, and the counterfoil will form the depot copy.

The pages of both of the above books must be numbered before they are supplied to the depot.

The issue of receipts in manuscript is prohibited. A notice to the effect that such receipts ought not to be accepted by purchasers must be exhibited both in English and in vernacular in some conspicuous place in each depot.

99. For all timber or other forest produce sold otherwise than from forest or sale depots, a permit must be given by the persons authorized to grant it before any of the aforesaid produce can be removed by the purchaser. This permit will, in general, be issued only after payment in full of all dues. The form of the permit may be altered by Conservators under the orders of the Board of Revenue as circumstances may require.

Permits
for timber
or forest
produce sold
otherwise than
from depots.

100. All timber and other produce cut, collected and removed from the forests by consumers and purchasers will be entered in a monthly statement prepared in Form No. 13.

Return showing
sales from
forests of pro-
duce cut by
purchasers.

Form No. 13 will show all sales of which the proceeds are credited under Revenue head II, arranged and totalled in horizontal lines under their respective sub-heads.

101. All items of revenue, including those shown in Forms Nos. 11 and 13, which are not fully realized during the month, will be entered in detail in Form No. 14 (Outstandings on account of Revenue). The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue, which has been outstanding for six months or more, remains unadjusted.

Outstandings
on account of
Revenue.

If any outstanding revenue becomes irrecoverable, the Board of Revenue should be addressed for sanction to write it off if the amount exceeds Rs. 200. Conservators of Forests are authorized to write off irrecoverable revenue up to Rs. 200 in each case. When sanction of the proper authority is received, the amount should be entered in Form No. 14, in the column 'Recoveries during the month,' a reference being made in the 'Remarks' column to the sanction under which the entry is made.

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Management and Working of the Forests.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

When leases are granted for certain fixed periods for the collection of produce, the whole amount of the lease should be shown in Form No. 14 as outstanding, and full details must be given in the Remark column stating the dates on which instalments are payable. But in the case of leases which are granted at a fixed amount per annum, only the amount due for *one year* should be shown as outstanding in this form. An estimate should, whenever practicable, be made of the quantity of produce removed, and the total estimated quantity should be shown in Form No. 13 once only, when the amount of the lease appears in column 6 of that form.

A register of leases in Form No. 15 shall be maintained in every District Forest office; in this register all leases, whether of land or of forest produce shall be entered, but in the case of land leases for a term of years, only actual outstandings to date need be shown in Form No. 14.

Instructions
for preparing
and checking
Forms Nos. 10,
11, 13 and 14.

102. The instructions for preparing and checking Forms Nos. 10, 11, 13 and 14 are contained in Appendix XXX to this Code.

Free grants,
etc.

103. All free grants of timber or other forest produce from reserved forests and reserved lands, and all free grants from unreserved lands in excess of the privileges allowed by the rules under section 26 of the Forest Act require the sanction of Government, if they exceed the following values:—

- | | | |
|---|--------|-------|
| (1) For the construction of large works of public utility such as railways, tramways, and the like and to village communities, public bodies, departments of Government or sections of the community in their collective capacity | ... .. | 2,000 |
| (2) In other cases | ... .. | 500 |

Within these limits and subject to the principle that no free grant is ordinarily admissible to another department of Government unless the Forest Department will benefit thereby, such grant may be sanctioned by the Board of Revenue. Collectors are empowered in cases of poverty or special calamity or in other exceptional cases to issue free grants to village communities or private individuals up to an aggregate value of Rs. 1,000 and Rs. 200 respectively. Approved District Forest Officers* may make such grants

* *Note*.—By "approved District Forest Officer" is meant Deputy and Extra Deputy Conservators and such Extra Assistant Conservators as the Board may specially authorize.

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Chap. I.
Part II.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

on their own responsibility to village communities up to an aggregate value of Rs. 250 and to private individuals up to Rs. 50 in each case; larger grants should receive the approval of the Collector; as also all grants proposed by other District Forest Officers. In similar cases, the Revenue Divisional Officers are empowered to sanction free grants of similar or other produce of unreserved lands only to village communities up to an aggregate value of Rs. 100 and to private individuals up to Rs. 50 in each case. They should forward a copy of their order in each case to the District Forest Officer to enable him to enter the grant in a register maintained under this section. All free grants should, if possible, be supplied from unreserved lands, and, when this is not possible, from the nearest working circle provided that the provisions of the working-plan shall not be contravened without the sanction of the Board of Revenue.

All applications for a free grant should state the money value of the grant applied for, and if they exceed the Collector's powers of sanction, should be submitted to the Board through the Conservator.

Every free grant for the construction of a railway or tramway must be reported at once to the Government.

All free grants will be entered in a register (Form No. 18). Produce removed by right-holders or under privileges granted by Government should, if possible, be shown in the same form, the nature of the right or privilege being shown in the remark column. An extract from this register should be submitted to the Conservator through the Collector at the end of each forest year.

NOTE.—A Collector or Divisional Officer cannot make, under the above rules, separate grants at one time to a number of individual members of a village to an aggregate amount indefinitely in excess of the amount he could grant to a village community as a whole. Grants made on any one occasion to several private individuals for a common purpose should be considered as made to sections of the community in their collective capacity and the powers of sanction exercised accordingly. In other words, the power of sanction by Collector and Divisional Officer is limited to Rs. 1,000 and Rs. 100 respectively.

104. A register (Form No. 21) of all receipts and disposals of stores, tools and plant shall be maintained in each District Forest office. This register must be written up as stock is received or disposed of, and will be closed and balanced at the end of each forest year, when the figures will be carried into the Annual Return (Form No. 85).

Register of
stock.

Chap. II.
Part II.

Management and Working of the Forests.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

All articles of stock must be priced annually within market rates but never beyond cost price, and the rates being thus fixed, the aggregate of the values assigned accordingly to the different articles in store shall make up the sum held at debit of stock in the books, the difference between the value thus obtained and the existing book value being treated as loss that has occurred during the year by depreciation. As regards forest buildings their cost price less depreciation as estimated by the District Forest Officer should be entered, as many such buildings have no market value. The totals representing the balance in stock at the close of the year with the existing value will then be carried forward in the register as the opening balance of the succeeding year. In this manner it will be easy for the District Forest Officer to calculate at any time during the year the value of stock on hand, and the inspection of these registers by Conservators will be facilitated.

A similar register will also be kept in the office of each Conservator, who will prescribe the form of register to be kept in Range offices.

The District Forest Officer should further maintain separate registers (Form No. 22) of stores issued to each Range under his charge. A list of the stores issued should accompany each issue and should be returned to the District Forest office with the receiving officer's signature. These lists will be numbered to correspond with the entries in Form No. 22 and on being returned should be filed with that register. The District Forest Officer should take his register with him when inspecting the Range and should check the stores actually in hand.

Classification
of stock.

105. Stores, tools and plant should be classified in the register as follows, one or more blank pages being left under each head for entries during the year:—

1. Surveying and other instruments.
2. Machinery and tramways.
3. Tools.
4. Furniture.
5. Tents.
6. Building materials, small stores, and house fittings.
7. Uniforms and accoutrements.
8. Miscellaneous.

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Chap. II

Part II

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

Forest head-quarters bungalows, rest-houses, range and depot houses, and other departmental buildings will also be entered.

106. In those districts where Government elephants or other cattle are kept, a quarterly report on the work done and the cost of upkeep must be submitted to the Conservator, in Form No. 23 or 24 as the case may be. Any noteworthy divergence from the figures of previous quarters should be explained in the remark column. These reports must be carefully scrutinized by the Conservator.

Returns of
live-stock.

107. No sales shall ordinarily be effected without payment in full at or before the time of delivery.

Sales of forest
produce, live-
stock and
stores.

Conservators may, however, authorize Forest officers of and above the rank of Ranger, in exceptional cases, and under such conditions regarding time of payment as they may lay down, to effect sales without payment in full at the time of delivery.

Credit sales
permitted in
exceptional
cases only.

Every such transaction, of which the value exceeds Rs. 1,000, should be reported to the Board of Revenue, through the Conservator; and if the value exceeds Rs. 10,000, the previous sanction of Government should be obtained. Departmental sales of firewood on credit to Railway Companies are exempted from the operation of this rule.

Sales to public departments, with which the accounts are adjusted by book-transfer, are exempted from this rule. Exceptions may also be authorized by Government in the case of special transactions with other purchasers.

108. No timber or other forest produce, and no live-stock, permit forms, stores, tools, plant or furniture may be written off the accounts of District Forest or subordinate offices without the Conservator's sanction. When the value of the produce, live-stock or other property exceeds Rs. 500, the sanction of the Board of Revenue is required.

Sanction re-
quired before
writing off
valuable timber,
stores, etc.

Applications for sanction to write off dryage or wastage should be submitted in Form No. 12.

Conservators may also transfer live-stock, stores, tools or plant from one Forest District to another within their respective charges, transfers from one Circle to another being made by the Board of Revenue.

Chap II.

Part II.

Management and Working of the Forests

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued*.

Permit forms which have no value impressed on them, should be treated as ordinary stores, their value being estimated with reference to the cost of paper and printing.

Sanction
required for
sale or dis-
mantlement
of buildings.

Conservators of Forests and the Forest Commissioner are empowered to sanction the sale or dismantlement of forest buildings when the book value of the buildings does not exceed Rs. 2,500 and Rs. 5,000 respectively. Before sale is ordered, the Collector of the district should be consulted as to whether the building is required for any department of Government.

Rules for fixing
the value of
property to be
written off.

109. In fixing the value of property to be written off, the following rules should be observed:—

For timber and other produce, the market value is to be the guide.

For live-stock, stores, tools, plant or furniture, the value entered in the stock returns should be adopted.

Accounts

Chap III.

Part I.

CHAPTER III.
ACCOUNTS.

Part I.—Classification of Revenue and Expenditure.

110. All revenue and expenditure will be classified in accordance with the arrangement of the following table. The expenditure is grouped under the two main heads: 'A—Conservancy and Works' and 'B—Establishment.'

Classification prescribed under budget heads and sub-heads.

The various divisions of Revenue and of the two main heads of Expenditure indicated by Roman numerals (I, II, III, etc.) are called 'budget heads' and the sub-divisions of any budget head are styled 'sub-heads.'

The term 'major head' is used in accounts to cover all Forest Revenue and Expenditure as distinguished from Land Revenue, etc., while the term 'minor head' is synonymous with 'budget head.'

Refunds of forest revenue should be charged to major head '1—Refunds and drawbacks' irrespective of the year in which the revenue is credited.

Revenue.	Expenditure.	
IX.—FOREST.	I.—REFUNDS AND DRAWBACKS—FOREST REFUNDS.	A—Conservancy and Works—continued.
I.—TIMBER AND OTHER PRODUCTS REMOVED FROM THE FORESTS BY GOVERNMENT AGENTS—	II.—FOREST.	VIII.—ORGANIZATION, IMPROVEMENT, AND EXTENSION OF FORESTS—
a. Timber.	A—Conservancy and Works	a. Demarcation.
b. Firewood and charcoal.	I.—TIMBER AND OTHER PRODUCTS REMOVED FROM THE FORESTS BY GOVERNMENT AGENTS—	b. Cost of Forest Settlement; compensation for land and rights.
c. Bamboos.	a. Timber.	c. Surveys—
d. Sandal-wood.	b. Firewood and charcoal.	(1) Local Surveys.
e. Grass and other minor produce.	c. Bamboos.	(2) Surveys of India.
II.—TIMBER AND OTHER PRODUCTS REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.	d. Sandal-wood.	d. Working-plans.
a. Timber.	e. Grass and other minor produce.	e. Sowing and planting.
b. Firewood and charcoal.	II.—TIMBER AND OTHER PRODUCTS REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.	f. Protection from fire.
c. Bamboos.	III.—CONFISCATED FOREST PRODUCTS, DRIFT AND WAIF WOOD.	g. Other works.
d. Grazing and fodder grass.	IV.—FORESTS NOT MANAGED BY GOVERNMENT—	IX.—MISCELLANEOUS—
e. Other minor produce.	a. Shaded and private forests.	a. Law charges.
f. Rents for trees tapped.	V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHOOTING IN FORESTS MANAGED BY GOVERNMENT.	b. Other charges.
g. Other items.	VI.—LIVESTOCK, STORES, TOOLS AND PLANT—	B—Establishments.
h. Commutation fees.	a. Purchase of cattle.	I.—SALARIES—
III.—CONFISCATED FOREST PRODUCTS, DRIFT AND WAIF WOOD.	b. Feed and keep of cattle.	a. Conservators.
IV.—FORESTS NOT MANAGED BY GOVERNMENT—	c. Stores, tools and plant.	b. Superior officers.
a. Shaded and private forests	VII.—COMMUNICATIONS AND BUILDINGS—	c. Subordinate forest and depot establishments.
V.—MISCELLANEOUS—	a. Roads and bridges.	d. Office establishments.
a. Fines and forfeitures	b. Buildings.	e. Deputation and special allowances.
b. Other sources.	c. Other works.	II.—TRAVELLING ALLOWANCES—
		a. Conservators.
		b. Superior officers.
		c. Subordinate forest and depot establishments.
		d. Office establishments.
		III.—CONTINGENT EXPENDITURE—
		(a) Contract items—
		(1) Services postages and telegrams.
		(2) Office expenses.
		(3) Transport.
		(4) Fuel.
		(5) Sundries.
		(b) Non-contract items—
		(1) Rents, rates and taxes.
		(2) Sundries.

Chap. III.

Part I.

Accounts

CLASSIFICATION OF REVENUE AND EXPENDITURE—*continued.*

Heads I, II,
III and IV
under
Revenue and
Expenditure

111. Heads I, II, III and IV, under Revenue and Expenditure, correspond with each other. The sub-heads are intended to exhibit, as far as is practicable, the income and expenditure on account of timber, wood, bamboos and other descriptions of forest produce.

Receipts under the commutation system, by which several descriptions of produce may be removed from the forests on payment of a lump sum, will be entered against a separate sub-head under head II.

The charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot, as a rule, be shown separately under the different sub-heads, and therefore no attempt has been made to sub-divide A-II.

Temporary
establishments
chargeable to
A I and II.

112. Temporary Forest Establishments other than those required to assist the permanent staff in the execution of its ordinary duties (vide section 8), and ordinary labour will be charged to the proper budget head under 'A—Conservancy and Works.'—For instance, those employed in timber operations will be charged to A-I.—'Timber and other produce removed from the forests by Government agency'; and those entertained for the collection of revenue derived from 'Timber and other forest produce removed from the forests by consumers or purchasers,' will be entered under A-II.

Head IV
under Revenue
and
Expenditure.

113. Head IV is intended to include the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred on account of these heads should be entered under A-IV.

Head V under
Revenue.

114. Head V will include all revenue that cannot be correctly classified under heads I to IV.

The following items of receipt fall under V :—

- (a) Fees levied on time-expired permits.
- (b) Rent of land under temporary cultivation.
- (c) Rent of departmental buildings.
- (d) Fees on registration of property marks.
- (e) Sale-proceeds of condemned stores.
- (f) Compounding fees and compensation for damage awarded by Courts.
- (g) Fees on shooting licenses.

Accounts.

Chap. III.

Part I.

CLASSIFICATION OF REVENUE AND EXPENDITURE—*continued*.

115. It should be distinctly understood that heads I and II under Revenue as well as under Conservancy and Works are intended to relate to all forests managed by Government. Revenue realized or expenditure incurred on account of forests managed by Government, a certain share of the Revenue of which is paid to other persons, as is the case in certain leased forests, will also be entered under these heads; but in these cases the amount of such share in the revenue which is paid to shareholders should be debited to A-V. Head A-V.

116. Heads V, VI, VII and VIII, under A—Conservancy and Works have no corresponding heads under Receipts. Heads A-V, VI, VII and VIII.

Head A-VI.—*Live-stock, stores, tools and plant* :— Head A-VI.

- (a) Purchase of live-stock.
- (b) Feed and keep of live-stock.
- (c) Purchase of stores, tools and plant.

Expenditure on account of the hire of live-stock, and repairs to stores, tools, and plant, will be charged under the appropriate head as part of the outlay on the work for which they are required. Expenditure on the capture of wild elephants and their training is charged to A-VI (a) :— Boats and rest-house furniture are charged to A-VI (c).

Head A-VII.—*Communications and Buildings* :— Head A-VII.

- (a) Roads and bridges.
- (b) Buildings.
- (c) Other works.

The sub-head VII (a) will include timber slides and tramways for forest purposes, etc., when they are of a permanent character.

Temporary structures should be charged under timber expenses. In cases of doubt, the expenditure should be charged under A-VII (a).

This sub-head will also include all roads either for the export of produce or the protection and supervision of forests or plantations. Under VII (b) will come all expenditure on permanent buildings including Forest Rest-houses, houses for Rangers, Deputy Rangers, Foresters and Forest Guards, Depot buildings, Tannah stations, etc. Huts for fire-patrols should, however, be charged to A-VIII (f), and, similarly, temporary huts for coolies employed in timber works will be charged to the appropriate sub-head under A-I, or temporary tannahs under A-II.

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CLASSIFICATION OF REVENUE AND EXPENDITURE—*continued.*

Sub-head VII (c) will include other works such as canals, wells, clearing obstructions in rivers, and similar operations not strictly appertaining to roads and buildings.

Head A-VIII.

117. Head A-VIII.—*Organisation, improvement and extension of forests:—*

- (a) Demarcation.
- (b) Cost of forest settlements; compensation for land and rights.
- (c) 1. Local Surveys and 2. Surveys of India.
- (d) Working-plans.
- (e) Sowing and planting.
- (f) Protection from fire.
- (g) Other works.

Under sub-head VIII (a) will come all charges connected with the formation and maintenance of boundary lines, whether on external boundaries or as defining blocks and compartments, including the cost of such demarcation as is required for forest settlements. It frequently happens that a broad cleared line is maintained, and serves both as a boundary line and as a fire-protection line, and so with the internal lines which are made between the various blocks and compartments of a forest; indeed, these latter usually serve a third purpose simultaneously, viz., they act as export and inspection roads. In such cases the head of service to which the charges will be debited will be regulated by the primary object for which the clearance was made and the sanction order of the work. The entire cost should, however, always be charged under one sub-head only.

Sub-head VIII (b) will include cost of settlements and compensation for land taken up for forest purposes, as well as expenditure incurred on the settlement of rights and privileges. A register of all lands acquired for forest purposes must be maintained in Form No. 88.

Sub-head VIII (c) will show the cost of all topographical surveys.

Sub-head VIII (d) will include the cost of valuation surveys, enumerations and other works connected with the preparation of Working-plans, including such extra establishment as is sanctioned for this purpose.

Sub-head VIII (e) refers to all sowing and planting operations, whether they are undertaken for the purpose of forming plantations, maintaining topes, or of assisting natural

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reproduction. The expenditure incurred on preparing the ground previous to sowing and planting will be charged under this sub-head.

Sub-head VIII (f) will show the cost of clearing and maintaining internal and external fire-lines, whether for the protection of natural or artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labour, and so forth, should here be charged. Charges on the protection of buildings, bridges, and similar works, as well as of stores or timber or other produce, in the forest, in store or drift, will, however, be charged to their appropriate sub-head under I, III, VI, or VII, as the case may be.

Sub-head VIII (g) will include all general forest work, such as fencing and enclosing, thinning, pruning, lopping, and girdling useless trees, cutting creepers, the formation of tanks and reservoirs, and the like, in the forests. Similar works in plantations should be charged to VIII (e).

118. Head A-IX.—*Miscellaneous* :—

Head A-IX.

- (a) Law charges.
- (b) Other charges.

Under the sub-head IX (a) come stamps, fees and costs, other than pleader's fees, connected with the institution or defence of cases in court—*vide* paragraph 5 of Board's Standing Order No. 97. Under IX (b) will come charges connected with the collection of specimens for museums, exhibitions, etc., as well as rewards to officers and informers under section 63 of the Forest Act.

119. Expenditure under A is either 'Ordinary' or 'Capital.' 'Ordinary' expenditure comprises the cost of all operations which are necessary to produce revenue or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, etc., are 'Ordinary' charges.

'Capital' expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Capital charges frequently yield either no return at all for a series of years, or repay themselves

'Ordinary' and
'Capital' Ex-
penditure.

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CLASSIFICATION OF REVENUE AND EXPENDITURE—*continued.*

only gradually in cash returns or in local benefits of another kind, such as the increase of the water-supply, protection against storms, erosion, or land-slips. Each proposal for such expenditure must be regarded as involving capital outlay, and must in the first instance be worked out in full detail, to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay.

Part II.—Budget Estimates.

Dates for
submission of
Annual Budget
Estimates

120. Annual budget estimates for the financial year will be prepared * by the District Forest Officer and submitted through the Collector to the Conservator of the Circle, so as to reach him by the 15th September, in the form and with the explanatory memorandum prescribed in appendix XV. The Conservators will then proceed to deal with them as laid down in the appendix and forward them so as to reach the Board not later than the 15th October. The Board of Revenue will compile the budget estimate for the Presidency in Form No. 25 and will submit the portion relating to 'Expenditure—II. Forests' to Government through the Accountant-General by the 4th November and that relating to 'Receipts—IX. Forests' by the 20th November. In order to prevent delay in the transmission to Government of the departmental estimates by the Accountant-General, it is necessary that statements of the numbers of the officers and other Government employees and their allowances for which provision is made in the estimates should reach his office in advance of the estimates so as to allow of sufficient time for their examination and for the rectification of errors. The Accountant-General's instructions in the matter are contained in his circular General letter No. 3, dated 27th June 1906. The Conservator will furnish the Board not later than the 25th July in each year with the necessary statements so as to enable the Board to furnish the Accountant-General on the 1st August with the required information.

Estimates for
Refunds.

Refunds are not included in the Forest budgets, but separate estimates for refunds must be despatched by District

* NOTE.—The rules relating to the preparation of budget estimates will be found in chapter 10 of the Civil Account Code and in chapter 10 of the Madras Treasury Manual.

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Part IIBUDGET ESTIMATES—*continued.*

Forest Officers to Collectors by 15th August and forwarded by Collectors so as to reach Conservators by 25th August; the Conservator's circle estimate must reach the Board by the 1st September and the Board's estimate should reach the Accountant-General and Government, respectively, on the 10th and 20th September.

The budget estimate under 30-B and 30-D—Stationery and Printing—'Stationery purchased in the country' and 'Printing at private presses' should be submitted by the Conservators so as to reach the Board by the 1st October and the Board's estimate should reach the Accountant-General on the 5th October.

Estimates under Stationery and Printing.

The actuals of receipts and expenditure of the previous year in the circle required for the preparation of the budget will be adopted from the figures furnished by the Accountant-General under section 218.

Statement of Actuals to be adopted from the figures furnished by Accountant-General.

The Accountant-General will send to each Conservator at the close of September, or earlier if possible, the monthly summary of revenue and expenditure (Form No. 50) of the Circle for the preceding month.

The Board's estimates should be based on the actuals for the first six months of the year current; and revised figures with reference to actuals for seven months should be sent before the 8th of December where the differences are important. To enable the Board to do so the Conservators will report before the 4th December if they have any important modifications to suggest in the figures of the Board's revised estimates.

The Accountant-General will forward the actuals of September to the Board sufficiently early to enable it to submit its return before the 25th October, and those of October on or before the 25th November.

121. Form No. 25 contains four main divisions, showing—

Form of Budget Estimate

- I.—The Actuals of the past year.
- II.—The Original Estimate of the current year, as sanctioned by Government.
- III.—The Revised Estimate of the current-year.
- IV.—The Estimate of the ensuing year.

122. The figures in I (Actuals) will be the totals of the figures furnished by the Accountant-General under section 218.

Figures to be entered in the Budget Estimate sheet.

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Budget Estimates—continued.

The figures in II will be the figures of the budget estimate for the current year as already sanctioned by Government. Should that sanction deal with the figures by totals only, the distribution of such total amounts under heads and sub-heads, as approved by Government, will be entered. Original grants may be shown in black ink, and subsequent modified grants in red ink; the latter will be explained in footnotes, showing the original grant and the additions or deductions, with the authority sanctioning them.

The figures in III, the revised estimate, will be based on the actuals of as many months of the current year as may be available and an estimate of the revenue and expenditure of the remaining months.

The figures in IV, the budget estimate, represent the expected revenue and the proposed expenditure of the ensuing financial year, and they will be prepared according to instructions given in section 129.

Detailed figure
under each
sub-head.

123. The figures of the estimate must be shown separately against each head and sub-head of the prescribed form, except in the cases referred to in section 111. The introduction of new minor-heads requires the sanction of the Government of India.

Sanction of
Government
as to totals of
general heads
of estimate.

124. The sanction of Government and of the Government of India will usually be accorded to the totals of the general heads of the estimate as follows:—

Receipts.

| Charges.

but in special cases, where it may seem necessary, the sanction will be in detail. In the preparation of budget estimates annas and pies or fractions of a rupee must not be entered, and it will be convenient if figures are given as much as possible in round numbers only.

Distribution of
allotments by
Government of
India and the Board
of Revenue.

125. It rests also with Government to order the distribution of the total amounts allotted among budget heads, as the requirements of the service may demand. On receipt of the figures finally passed by the Government of India, the Board of Revenue will prepare an appropriation statement allotting the figures to each Circle and Forest Division under each budget head and sub-head and communicate it to Conservators, Collectors and District Forest Officers for information and guidance. A copy of the statement will at the same time be forwarded to Government and to the Accountant-General;

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BUDGET ESTIMATES--*continued.*

but the audit by the Accountant-General will be conducted only against the grants sanctioned under each of the minor heads "A. Conservancy and Works" and "B. Establishments" for each circle.

126. Subsequent transfers from one district to another within the total amount sanctioned under each budget head for each Circle may be made by the Conservator, who may also reappropriate funds from one budget head to another under "A. Conservancy and Works" and the sub-heads of B-III within the total amount sanctioned for each head or sub-head for each circle.

Transfers of funds.

Subject to the condition that reappropriation *from or to* the group head "Salaries" and of savings on non-recurring expenditure to provide for additional recurring expenditure require the sanction of Government, transfers between A and B may be sanctioned by the Board of Revenue. All such transfers except those made by Conservators must be intimated to the Accountant-General, and all transfers made by the Conservators to the Board of Revenue. Applications for transfers will be submitted by District Forest Officers to Conservators in Form No. 26. Similar applications to the Board should be submitted in the form prescribed in paragraph 197 of the Madras Treasury Manual, Vol. I.

Note.—In all cases of transfer of funds, savings under a head can be utilized only for the purpose of meeting unexpected excesses under another head. No new charge not already included in the sanctioned grants can be authorized nor can funds be directed to objects not sanctioned by competent authority.

All demands for reallocations to incomplete "capital" and "ordinary" works should be laid before the Conservator at one and the same time, in order that he may be in a position to decide how the various requirements can best be met. Accordingly, on or before 15th of April in each year, District Forest Officers will forward to Conservators statements in duplicate in Form No. 27 showing all incomplete "capital" and in Form 26 all "ordinary" works for which further funds will be required during the year. One copy of each statement with the final orders passed by the Conservator added will be forwarded by him to the Accountant-General through the Board of Revenue.

Re-allotments of funds for incomplete Capital and Ordinary works.

It must be understood that the figures of the revised estimate cannot be accepted as a revised reappropriation statement of the budget grant, unless it is distinctly stated in the orders of Government that they shall be so accepted.

Figures of revised estimate when to be accepted as a revised re-appropriation statement of budget grant

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BUDGET ESTIMATES—continued.

Utilization of
unexpended
budget grants
of one district
in another.

The District Forest Officer shall be held responsible for the full utilization of the budget allotments and he should accordingly scrutinize the progressive statement of revenue and expenditure prescribed in section 203 on or before the 7th of each month; but if, for any valid reason, the budget grants cannot be fully utilized, he shall intimate at once in Form No. 28 to the Conservator of the Circle the amount which is likely to remain unexpended in time to enable him to arrange for its utilization in districts where additional grants may be required. The final intimation should reach the Conservator by the 15th February.

Information
regard ing ma-
terial altera-
tions in revised
estimates.

The Conservators will furnish the Board of Revenue, not later than the 10th January in each year, with complete information regarding any material alterations which they may find to be necessary in the revised estimates for the year already submitted to Government. In doing this they will pay special regard to (a) any important items of expenditure under consideration and likely to be sanctioned and incurred before the close of the year; (b) any important reductions of expenditure; and (c) later actuals. The Conservators will at the same time intimate to the Board whether any additional allotments are required for their Circles (vide section 127) or whether any savings can be surrendered. The Board will then furnish the Accountant-General not later than the 18th January with information regarding alterations in the revised estimate and apply for the necessary additional allotment or arrange for the utilization or surrender of savings as the case may be.

*Circular of the Government of India, No. 5-F,
dated 21st March 1895.*

1. In August 1891, sections 123 and 127 of the Forest Department Code were amended, mainly in order to correct an erroneous impression that appeared to exist regarding the nature of the revised estimates of Forest expenditure and their connection with the budget estimates. It was evidently believed in some cases that to "provide" for increased expenditure in the revised estimates superseded the necessity of applying for an additional grant; and it was still more often thought that the submission of these revised estimates was the proper and only occasion for applying for an additional grant to cover expenditure which had not been provided for in the budget estimates. The orders thus revised have, however, not been uniformly observed by Local Governments and Administrations, or by the responsible

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BUDGET ESTIMATES—*continued.*

officers of the Forest Department subordinate to them; while the Government of India have had frequent occasion to notice that confusion still exists as to the object which the revised estimates of expenditure are designed to serve, and as to the rules regarding applications for additional grants. I am, therefore, directed to communicate the following observations for guidance.

2. The budget estimates are passed and *sanctioned* before the commencement of the year to which they apply. They *provide* for expenditure within certain limits; and Local Government have power, subject to well-known rules, to regulate their expenditure within these limits. Outside these limits no expenditure of any sort whatever can properly be incurred, unless a special additional grant to cover it has been applied for and sanctioned by the Government of India.

3. The revised estimates (not revised budget estimates, as they are often improperly called) make no *provision* for any expenditure whatever; they are *accepted*, not sanctioned, by the Government of India; and no entry in them carries with it any authority for expenditure of any kind. They do not even provide for, or authorize, the expenditure of charges already entered in the budget estimates; for these latter alone possess authority. The revised estimates are not budgets or appropriations of money, nor do they supersede the budget estimates as the basis for the regulation of expenditure. They are estimates pure and simple, prepared for information, in order to indicate to Government how far the expenditure already sanctioned (in the budget estimates and in subsequent additional grants, if any) will be worked up to. If the figures for expenditure in the revised estimates exceed the total of the budget estimates, and of special grants already made or applied for they clearly must be wrong, and will be corrected accordingly by the Government of India; for no expenditure can be incurred that has not been sanctioned, and, if it had become apparent, before the preparation of the revised estimates, that expenditure in excess of existing sanction would be necessary, additional sanction would, under standing rules, have been applied for at once.

4. The rule is that sanction to all expenditure in excess of budget provision must be applied for *as soon as it becomes apparent that such expenditure will be necessary*. When, however, the excess expenditure under individual heads is small, it may happen that the general review of the year's requirements which is made for the purposes of the revised estimates discloses for the first time the necessity for such expenditure. When that is the case, the application for an additional grant must be made at once, separately, and in a complete form, so that it may be disposed of quite apart from the revised estimates. It has, indeed, no connection with those estimates; for the making of the application is a condition precedent to the inclusion of the sum applied for in the estimates, in short, the estimates depend on the grant, not the grant upon the estimates. . . .

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BUDGET ESTIMATES—*continued.*

5. As soon, then, as it appears that expenditure in excess of budget sanction will be necessary, an application for an additional grant should be made at once. It must be shown—

- (1) that the expenditure is necessary and unavoidable, or at least in the highest degree advisable;
- (2) that it could not have been foreseen when the budget estimates were prepared; or, if it could have been, it must be explained why the necessary provision was not made;
- (3) that it cannot be met by re-appropriation within the budget grant for forest expenditure;
- (4) that it cannot be met by re-appropriation from the budget grants under other major heads of expenditure which are controlled by the Local Government.

6. In an organization such as the Forest Department, extra expenditure may occasionally be highly advisable, though not absolutely unavoidable. For instance, expenditure which produces revenue may have to be increased in the course of the year; and if a demand should spring up for certain forest produce, it must be met at once, or the revenue may be altogether lost. But in all cases the necessity for the proposed excess expenditure must be fully explained and justified in detail: mere general references to a probable increase in the receipts are insufficient.

7. I am to request that the officers concerned may be enjoined to carefully observe these instructions.

Additional
budget grant,
and re-appropriations

127. Applications for additional budget grants will ordinarily be complied with, only if the additional grant will be more than covered by a corresponding increase of revenue, to earn which the grant is required and if the proposed expenditure and revenue will fall within the same financial year. In other cases applications for additional budget grants will not be complied with, except under special circumstances which must be fully explained. Whenever it is possible, urgent wants should be met by re-appropriation from other heads, the amount being taken from provision made for works which may be deferred without injury to the public service. Applications for additional budget grants will be submitted in Form No. 29, and should reach the Board before the 1st February in each year. Applications received after that date will ordinarily be liable to rejection.

Budget Explanatory Note.

128. The district estimates will be accompanied by an Explanatory Note justifying the figures and detailing the nature and cost of the different operations on which expenditure is proposed.

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BUDGET ESTIMATES—continued.

129. The 'Explanatory Note' should be divided into three chapters :

Division of the note into three chapters.

Chapter I will deal with the 'Actuals' of the past year. No explanation need be given in this Chapter and it will be sufficient if reference is made to the notes submitted in the tabular form prescribed in section 135.

Chapter I, 'Actuals.'

Chapter II will deal with the revised estimate of the current year according to heads. When the figures of a revised estimate do not exhibit any, or only a trifling, difference from those sanctioned under each budget head, no remarks need be entered, but when they differ, full explanation should be given, thus—

Chapter II, 'Revised Estimate.'

RECEIPTS.

I.—Timber and other produce removed from the forests by Government Agency.

(a) Timber.

					RS.
Sanctioned estimate	...	...	...	...	50,000
Revised do.	...	...	...	...	1,20,000

Expected increase ... 70,000

Increase due to favourable floods, which occurred in August last.

In Range B, 4,000 logs will be sold in excess of the estimate, and they are expected to realize Rs. 80,000.

In Range C, the work on the railway under construction was suddenly suspended, causing a falling off in the expected sales of sleepers amounting to Rs. 10,000.

EXPENDITURE.

A-I.—Timber and other produce removed from the forests by Government Agency.

(a) Timber.

					RS.
Sanctioned estimate	40,000
Revised do.	50,000

Increase ... 10,000

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BUDGET ESTIMATES—continued.

	RS.
Floating and landing 4,000 additional logs in Range B, at Rs. 4 per log ...	16,000
Saving in conversion of 10,000 sleepers less than estimated	6,000
Net increase ...	10,000

It will be easy from these examples to understand how the differences are to be explained under each head throughout.

Chapter III.
'Budget Estimate.'

Chapter III will be the justification in detail of the proposed revenue and expenditure for the ensuing year, and will be in the same form, taking up each head of the estimate *seriatim* and showing the details of the works proposed under each head with the estimated cost of each operation, or the items which constitute the revenue.

Unsanctioned new charges not to be included in the budget.

No new charge may be included in the budget until sanctioned by competent authority; but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates (*vide* Civil Account Code, article 155 (g), volume I).

Receipts.

130. Under Receipts, the sources of revenue, the quantities of produce which it is proposed to remove, and the prices expected to be realized must be given.

Details required in explanatory note in justification of proposed expenditure.

131. Regarding the details that should be given in the Note in justification of the proposed expenditure, the following remarks should be noted for guidance:—

A-I. Departmental timber operations.

- (i) A-I.—*Timber and other produce removed from the forests by Government Agency.*

(a) Timber.

Here the number of trees to be felled, according to the working-plans of the forests, has to be entered; and when there is no working-plan, the grounds for proposing fellings to the extent estimated must be stated. The rate and cost of each operation, such as felling, logging, carting, floating, bringing into depot, etc., in cubic feet or per log, or otherwise, must be given specifically. If it is proposed to cut

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BUDGET ESTIMATES—*continued.*

up timber into planks or scantlings, the estimated rates and cost must be specified.

Officers in charge of public works should be communicated with, and asked to state their probable requirements. Provision made by mere guess work is inadmissible. If definite information about the requirements of railways or other public works cannot be obtained in time, the estimate, both on the Receipts and on the Expenditure sides, should not take account of such work at all; but the Government will, if need be, sanction an additional grant on the necessary explanation being submitted.

(ii) *A-VII—Communications and buildings.*

A-VII. Communications and buildings.

If previous sanction has not been obtained for any proposed work, a detailed estimate should accompany the budget. (Note the concluding paragraph of section 129.)

(iii) *A-VIII.—Organization, improvement, and extension of forests.*

A-VIII. Organization and improvement, etc.

(a) Demarcation.

It will be easy to explain what work in demarcation has been proposed, but it must be distinctly entered for each Range, thus—

Range A.

Demarcation by a trench 3' × 3', masonry boundary pillars at 2,000 feet and intermediate pillars at 200 feet apart, of forest B and forest C, being an estimated length of 19 miles trenching, as follows:—

	Rs.
Clearing jungle, at Rs. 10 per mile ..	190
Trenching, at Rs. 2 per 1,000 cubic feet ...	1,800
Fifty masonry pillars, at Rs. 4 each ..	200
Five hundred intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre at As. 8 each ...	250
Total ...	<u>2,440</u>

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BUDGET ESTIMATES—*continued.*

It is not sufficient to say 'so many miles of demarcation work are expected to be done during the year.'

(b) Cost of Forest settlements; Compensation for land and rights.

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be in the following form:—

	Rs.
Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C to simplify boundaries, at Rs. 20 per acre.	500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest ...	200
Total ...	<u>700</u>

In special cases, however, where forest settlement work is in progress, the estimates may be made in lump sum, as it is clear that no details of awards by the settlement officer can be foreseen.

(c) Sowing and Planting.

The area to be sown or planted, the quantity of seed to be sown or the number of seedlings to be planted, as well as the contemplated nursery works, should be detailed.

(f) Protection from fire.

Under this head the means devised for keeping out fire, the cost of clearances and of temporary watchers and other charges, the names of forests to be protected, with area and other necessary details, will be given.

A. IX. Miscellaneous.
RECURS

(iv) A-IX.—*Miscellaneous.*

(a) Law charges.

(b) Other charges.

It will only occasionally be possible to give details under (a). Under (b) estimates will generally be framed by comparison with the actuals of the preceding years.

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BUDGET ESTIMATES—*continued.*(v) B-I.—*Salaries.*

B-I. Salaries.

For fixed charges the detailed estimate should show the full amount of the sanctioned scale [in the case of progressive salaries, the actual salary which will be earned on the 1st April of the year for which the estimate is made—*vide* Civil Account Code, Volume I, article 155 (b)], and when it is found by experience that saving will arise from absence or other cause, a lump deduction may be made.

In the Explanatory Note the columns of numbers of officers employed must be carefully checked, and the rate of pay should be stated whenever possible, in order to admit of verification with the column of charges. Specific proposals for the increase of establishments and promotion to deserving officers are *not* to be made in the Explanatory Note. If it happen that proposals have gone up and are under consideration, a suitable provision may be made, accompanied by a reference to the case.

(vi) B-II.—*Travelling allowances.*

B-II. Travelling allowances.

Care should be taken to frame the estimate with due consideration of the actuals of past years.

(vii) B-III.—*Contingencies.*

B-III. Contingencies.

Contingencies are divided into two classes—

(1) Contract contingencies and (2) non-contract contingencies. The Budget Estimate should show details separately for the two classes of contingent heads. The contract contingencies system has been extended to all Forest offices except the offices of the Madras Forest College and the Special Forest Officer, Parākimodi Maliahs. The system applies to the following items:—

- | | |
|---------------------------------------|--|
| (1) Purchase and repair of furniture. | (5) Service postage and telegram charges. |
| (2) Tour charges. | (6) Office expenses. |
| (3) Hot and cold weather charges. | (7) Landing and shipping charges. |
| (4) Cleaning charges. | (8) Purchase, repair and mounting of maps. |

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BUDGET ESTIMATES—continued.

A lump sum is annually allotted for the contract heads and this amount should be entered as the estimate. A memorandum of instructions regarding the contract contingencies system is printed as Appendix XV-A of the Forest Code.

In regard to non-contract heads the estimate requires careful scrutiny, and will not be allowed to exceed what the past year's actuals show without satisfactory reasons for the increase being given.

Rents, Rates
and Taxes.

The estimate under sub-head (a) "Rents, rates and taxes" will include office-rents and municipal and other taxes on lands and buildings belonging to, or occupied by, the Forest Department for the purpose of offices and dwelling-houses but not those on depots or land used for other forest purposes.

Works con-
structed under
the supervision
of the Public
Works Depart-
ment.

132. The necessary funds for works carried out under the supervision of the Public Works Department will be provided in the Budget of that Department. The cost of works carried out under the supervision of Forest Officers will be debited against the Budget of the Forest Department. Attention is drawn to the provisions of Board's Standing Order No. 81. paragraph 1.

Details of
works costing
more than
Rs. 5,000.

133. Whenever the outlay on any one work or item of capital expenditure within the year is expected to exceed Rs. 5,000, the order sanctioning such work or item must be quoted in the Explanatory Note.

Statement of
Temporary
Establish-
ments.

134. A separate statement exhibiting the comparative cost of *temporary establishments* according to the actuals of the past year, the Revised Estimate of the current year, and the proposed Budget Estimate for the ensuing year, should be attached to the Budget.

Books and
Stores from
Europe and
America.

A subsidiary statement should be submitted with each Budget Estimate, showing separately the estimated outlay on account of books and stores expected to be purchased from Europe and America; and the outlay on this account should be entered under the proper Budget sub-heads, viz.:—

A-VI (c).—Stores, tools and plant.

B-III.—Non-contract heads—Sundries (for books).

32.—Miscellaneous—Periodicals.

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Part II.

BUDGET ESTIMATES—continued.

135. Under Chapter 72 of the Civil Account Code, the Accountant-General is required to prepare an Annual Appropriation Report of Receipts and Expenditure, setting forth the results of the comparison of the actuals with the estimated figures of the year and detailing the causes of difference, and it is necessary that the Board of Revenue should furnish him with the required information for this purpose. During the month of August in each year, the Accountant-General will forward to the Board a statement containing the following figures :—

Annual Appropriation Report of Receipts and Expenditure to be prepared by Accountant-General.

- A.—Actuals of previous year.
- B.—Budget of year in question.
- C.—Revised estimate of year in question.
- D.—Actuals of year in question.

The Revised Estimate figures should be the latest figures of that estimate.

The Board of Revenue will then furnish the Accountant-General with an explanation of differences between B and D, detailing the causes in each case. If the Revised Estimate differs in any marked degree from the final actuals, an explanation should be recorded of the circumstances under which it did not more exactly correspond with the actuals.

Board of Rev. to furnish the Acct. Genl. with an explanation of the differences between actuals and estimates.

A note should be made explaining any noteworthy difference between the actuals of the year of estimate and those of the preceding year.

Every excess of actual expenditure over Budget figures should be carefully explained, and, if it is more than a petty amount, it should be shown how and why the Budget check failed and when the matter was reported to Government.

The most important explanations required are those which relate to the differences between B and D, i.e., between the original Budget and the actuals of the year in question, and they should be fully stated.

As regards differences between A and D, i.e., between the actuals of the two years, attention need only be drawn to the leading features of such differences, without very detailed remarks.

This explanation should be furnished not later than September 15th and in order to enable the Board to comply with this requisition, the Conservators should not later than August 20th furnish explanations on the above points in

Accounts.

BUDGET ESTIMATES—continued.

regard to their circles, basing their reports on notes from District Forest Officers in the following tabular form:—

[illegible]

These notes should be submitted on or before the 1st August.

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CHAPTER IV.

CASH ACCOUNTS.

 Part I.—General Rules.

136. Every officer who is authorized to receive or disburse money will keep his accounts in a bound Cash Book (Form No. 31), in which he will enter all money transactions as they occur, noting the head of service against each item in the last column on either side. The pages of this book will be numbered before issue. Sufficient details will be given in the column 'Particulars' to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. The Cash Book will be closed monthly.

Cash book
by whom to
be kept.

Form No. 31 contains two money-columns both on the receipt and on the disbursement side. The first money column on the receipt (or Debtor) side shows cash in hand and all cash actually received, either from the public or by the realization of cheques drawn in the District Forest Officer's favour, the second column shows the balance of the letter of credit in the Treasury and all additions made thereto. Similarly on the disbursement (or Creditor) side, the first money-column shows all actual cash payments and the second all cheques drawn against the letter of credit. Where a payment is made by cheque there is no need to enter the amount as cash received on the Debtor side unless payment is deferred for a day or two in which case it will also be necessary to make a further entry of payment on the creditor side.

137. All accounts must be kept in the most regular and open manner. All receipts, disbursements and charges of whatever sort connected with the public service must be clearly shown in the Cash Book; and no irregular or separate accounts are permitted.

Accounts to be
kept in an open
manner, and
no irregular or
separate
accounts
permitted.

138. Each officer who receives or disburses Government money should be provided with a cash chest for the custody of the Government money in his charge and will keep the

Cash chests.

* NOTE.—Each item of expenditure referring to felling, converting or transporting forest produce should contain a reference to the corresponding item in Form No. 10.

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GENERAL RULES—continued.

key of it in his own possession. But, as all large payments should be made by cheque and all revenue paid into the Treasury as frequently as possible, the amount in hand at any time need only be very small.

Contents of cash chest to be counted, and cash balance to be reported

139. The contents of the cash chest must be counted at least once a month, and the amount compared with the Cash Book balance. If any excess or deficit be found, an entry of it will be at once made in the Cash Book and a report will be forwarded to the officer to whom the accounts are submitted. A report of the cash balance remaining with the District Forest Officer on the last day of each month (Form No. 30) will be forwarded on the next day to the Accountant-General.

Under no circumstances shall any District Forest Officer or subordinate place any private money or other private valuables in the Government cash chest.

Verification to be made by District Forest Officer in person.

The duty of verifying and certifying the monthly cash balance in the hands of the District Forest Officer must ordinarily be performed by him in person, but, if the District Forest Officer be absent on tour on the 1st of the month or is physically incapacitated by sickness to perform the duty, the cash balance may be verified by an Assistant or Deputy Collector or by the senior Subordinate Forest Officer present at head-quarters (excluding the Head Clerk or other office employees), the fact of the District Forest Officer's absence being distinctly noted. Without the special permission of the Board of Revenue in each case, not more than two months may be allowed to elapse without a personal verification of the cash balance by the District Forest Officer. Each such verification is to be reported to the Accountant-General.

Defalcation or loss of public money, or fraud.

140. Whenever any defalcation, or loss of public money, or fraud in connection with the revenue from timber or other forest produce or any defalcation or fraudulent loss of stores, tools and plant for which accounts in forms Nos. 21 and 22 are maintained is discovered, the fact should be immediately reported by the District Forest Officer through the Collector and the Conservator to the Board of Revenue and to the Accountant-General; and when the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors committed, or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

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GENERAL RULES—continued.

The Board of Revenue can write off finally the irrecoverable value of stores or irrecoverable public money lost by fraud, negligence or other cause up to a limit of Rs. 500, Conservators of Forests up to Rs. 200 in each case, subject to the proviso that the case is not one calling for a modification of the existing rules or for the infliction of heavier punishment than the officer writing off the amount can impose.

141. The term 'Cash' includes currency notes and gold, silver, nickel and copper coins only. Term 'Cash' defined.

A cheque received from a private individual in payment for timber, etc., sold should not be treated as 'Cash,' and its amount should not be credited in the accounts until it has been realized. Cheques drawn by the District Forest Officer or by some other Government officer in favour of the former may be considered as cash while they are in transit to the Treasury for realization.

142 (i) Conservators may authorize an advance to the extent of one month's pay to any *non-gazetted* officer on the permanent establishment serving under their orders, who can show sufficient reason for requiring it; but, except in cases of transfer, or (when an officer has suddenly to proceed to a considerable distance from head-quarters, they cannot authorize advances to themselves, or to any *gazetted* officer without the previous sanction of the local Government under which they are serving. Advances of 173, 174.

(ii) In cases of transfer, Conservators or (when the officer requiring the advance is attached to a Division) Divisional officers may authorize an advance to the extent of one month's pay, or of an amount not exceeding the travelling allowance to which he may be entitled in consequence of the transfer (when this exceeds one month's pay), to any officer on the permanent or temporary establishment serving under their orders.

(iii) Advances of pay should be recovered in three equal instalments, beginning with the month following that in which the advance is made. Advances of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

(iv) In cases of emergency, when proceeding on tour to a considerable distance from head-quarters, Conservators and Divisional officers may sanction advances, sufficient to cover

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their travelling allowances for one month, to themselves and to officers and subordinates accompanying them on tour, subject to adjustment in full on the next issue of pay or travelling allowance. Such advances are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or as travelling expenses of establishment—*See* note to article 137, Civil Account Code, Volume I.

(v) Officers returning from leave may be allowed advances under the rules laid down in the Civil Service Regulations.

(vi) An advice should be forwarded to the Accountant-General of every advance authorized under this section.

Items included
under
'Capital'
expenditure.

143. The following items come under 'Capital' expenditure—*vide* section 119 :—

- (1) Construction of permanent roads, tramways, bridges, houses, canals, timber slides A-VII.
- (2) Demarcation of forest reserves A-VIII (a).
- (3) Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights ... A-VIII (b).
- (4) Plantations, including extensive cultural operations A-VIII (c).

Ordinary repairs to capital works come under 'Ordinary' expenditure; renewals, additions and improvements under 'Capital' expenditure.

Estimates for
purchase of
live-stock,
furniture,
and for works

144. A separate estimate prepared or countersigned by the District Forest Officer is required in every case for the purchase of live-stock and furniture, and also for each work proposed to be executed with the following exceptions :—

- (i) Items the cost of which is chargeable to 'Capital' expenditure (see section 119), and the cost of each of which is calculated not to exceed Rs. 50.
- (ii) Items the cost of which is chargeable to 'Ordinary' expenditure (see section 119), and the cost of each of which except in the case of feed and keep of livestock, is calculated not to exceed Rs. 200.
- (iii) Purchase and supply of tents for which separate instructions are issued in Appendix XVI.

Items under (i) and (ii) for which estimates are not required, can be sanctioned by the District Forest Officer.

Range Officers may incur expenditure without previous sanction up to a limit of Rs. 10 on ordinary urgent incidental expenses.

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GENERAL RULES—continued.

145. Before any expenditure is incurred on any work for which an estimate is required to be prepared, the estimate must be sanctioned by the authority named below, and officers incurring expenditure, otherwise than on proper sanction, render themselves personally responsible for the money so expended. The only exception to this rule is in the case of very emergent works, and the special orders of the Conservator are required before such work is undertaken, the matter being also reported to the Board of Revenue in cases where the estimate is subject to the sanction of that authority. Whenever it is discovered that a sanctioned estimate is incorrect and likely to be exceeded by more than 10 per cent, a revised estimate shall forthwith be prepared and submitted to the authority sanctioning the original estimate with a full statement of the circumstances necessitating the revision. When however the excesses occur at such an advanced stage of the work that the submission of a revised estimate is impossible, they may be dealt with in the completion report. It is the duty of the District Forest Officer to see that the above orders are duly observed in his district.

Power of
sanction to
special works

Amount of estimate.	Authority having power to sanction.
<i>A.—Estimates for the purchase of live-stock, stores, tools, plant and furniture.</i>	
Not exceeding Rs. 1,000 in each case.	Conservator.
Exceeding Rs. 1,000 but not exceeding Rs. 4,000.	Board.
Exceeding Rs. 4,000	Government.
<i>B.—Other estimates chargeable to 'Capital' expenditure.</i>	
Not Exceeding Rs. 2,000... ..	Conservator.
Exceeding Rs. 2,000 but not exceeding Rs. 10,000.	Subject to budget provision, to Conservators up to same amount as is set from time to time in the Superintendent Engineers of Public Works Department; or other cases.
Exceeding Rs. 10,000	Government.
<i>C.—Estimates chargeable to 'Ordinary' expenditure.</i>	
Within budget limits	Conservator

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Limitation of
powers with
regard to the
purchase of
furniture

Conservators may purchase on their own authority for their own office use articles of furniture of Indian origin which do not cost more than Rs. 50 and articles of furniture not being of Indian origin which do not cost more than Rs. 100, except those which they are required to obtain from the Stationery office by clauses (f), (t) and (v) of article 98 of the Civil Account Code, subject to the condition that either there is budget provision for the expenditure, or it can be met by reappropriation without reference to Government. The same pecuniary limits govern the powers of Conservators to sanction purchases of furniture required for District Forest Offices; such purchases should not be made without the Conservator's previous sanction. Conservators should address the Board for sanction to purchase any other articles of furniture. The limits above prescribed apply to the cost of any one article and to the total cost of any number of articles of the same description. The delegation of power to purchase articles not of Indian origin is intended to minimize delay and meet emergencies.

The Board is authorized to sanction petty local purchases of stationery and rubber stamps up to a limit of Rs. 20 in each case and the first supply of a type-writing machine to its office or to any office subordinate to it, in which the scale of establishment includes a typist's post.

The Board is also empowered to sanction the first supply of a Remtico Rapid Rotary Duplicator to any office which has been supplied with a type-writer and in which a large number of copies have frequently to be made at a time.

Furniture which
to include, and
purchase of
stores, tools and
plant in small
lots, etc

146. Under furniture will be included both that for forest houses and for offices, as well as articles of office use, such as stamps, seals, scales, etc. Nothing in sections 144 and 145 shall be construed into a permission to purchase stores, tools, plant and furniture in small lots, or to carry out in portions any work, alterations or repairs of which the cost in the aggregate would exceed the maximum amounts therein fixed. Estimates for expenditure on the upkeep, repair or maintenance of roads, plantations, etc., must be prepared separately from those on their construction or formation.

Regularly
recurring
expenditure.

147. For all regularly-recurring expenditure of the nature of rent for houses or land, the sanction of the Conservator is

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required; and if such rent exceeds in any one instance Rs. 20 *per mensem*, or exceeds, for the whole Circle, an aggregate of Rs. 200 *per mensem*, the sanction of the Board is necessary.

In the case of rent for ordinary office accommodation however, these limits do not apply, provided specific provision has been made in the budget for the purpose.

148. Provision made in the budget does not authorize expenditure unless specific sanction has been accorded.

Provision made in the budget not a sufficient sanction. Extent of powers of sanction given in sections 145 to 147.

The powers of incurring expenditure given in the foregoing sections must be exercised within budget limits; that is, no expenditure must be incurred under any budget head if the provision made under such head by competent authority is not sufficient to cover the outlay.

If the District Forest Officer, proposes to carry out any work not included in the budget, he shall submit an estimate to the Conservator, through the Collector, who shall endorse his opinion thereon. The Conservator, if unable (after such mutual representation, if any, as may be found necessary) to accept the Collector's view or to induce the Collector to accept his own view shall refer the matter for the orders of the Board of Revenue unless he decides to drop the proposal.

Works not included in the Budget.

If it is finally decided to carry out the work, the Conservator shall provide funds on this account if he can do so; if he cannot find the money, he shall inform the District Forest Officer accordingly.

149. The want of provision in the budget estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment. Money indisputably payable should never be left unpaid. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means; but on no account may charges be actually incurred in one year and thrown on the grant of another year.

Inevitable payments.

150. In the case of works which admit of the use of the forms given in Appendix XVII or XVIII, they should

Form of estimate.

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invariably be adopted in the preparation of estimates. Each such estimate will consist of four parts—

- (1) Explanatory report explaining the necessity for or utility of the work.
- (2) The detail of measurements.
- (3) The abstract of cost.
- (4) The specification, showing the nature of the various parts of the work and the description of the materials to be used.

Whenever necessary, estimates must be accompanied by maps and plans.

Schedule of rates.

151. To facilitate the preparation of estimates, a schedule of rates for each kind of work commonly executed shall be kept up in each District Forest Office, and subordinates must be directed to bring to the District Forest Officer's notice, from time to time, all changes which may take place. Similar schedules may, if considered useful, be kept up in each Range. Copies of the schedules of rates will also be maintained in the Office of the Conservator of Forests, and District Forest Officers will intimate through Collectors to the Conservator any alterations that may be made in these schedules.

The following units of work are prescribed :—

	Unit of rate.		
Earth-work	Per 1,000 cubic feet.
Brick-work	Per 100 cubic feet.
Concrete	
Pis6-work	
Road metalling	
Rubble masonry	
Ashlar masonry	Per cubic foot.
Pitching	
Wood-work	
Blu8ting	
Painling	
Pointing	Per 'square' of 100 square feet.
Plastering	
Flooring	
Roofing	
Turfing	
Clearing jungle	Per 100 running feet.
Fencing	
Doors and windows	Per square foot.
Land	Per acre.
Jumping bore holes	Per foot.

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152. All sanctions of estimates * will be numbered consecutively for each financial year and entered in a register in Form No. 32 in the Conservator's office, separate registers being maintained for capital and ordinary works. Extracts from these registers and intimations of sanctions accorded to expenditure upon sanctioned estimates will be communicated by the Conservator to the Accountant-General monthly in Form No. 32. The expenditure incurred on works sanctioned either by Government, the Board of Revenue, or by the Conservator will be entered in detail in a book (Form No. 38) to be kept in the District Forest Office, one or more pages being devoted to each work.

A register of
sanctions to be
kept.

The number and date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate.

On the completion of any such work, a completion report, with a copy of Form No. 33, exhibiting the amount sanctioned and actually expended, will be submitted to the Conservator for works sanctioned by him. For works sanctioned by the Board of Revenue or by Government, the report should be submitted by the District Forest Officer to the Board through the Conservator. After verification these completion reports will be forwarded to the Accountant-General by the Conservator or by the Board of Revenue as the case may be.

Completion
report.

NOTE.—Completion reports are only required for works, not for other items such as purchase of live-stock, stores, tools, etc., or payment of compensation for land.

The completion report will take the form of the following certificate to be appended to the foot of the copy of Form No. 33:—

I certify that the above work was commenced on the that I have inspected it personally on the and find that the work has been carried out in accordance with the estimate, with the exceptions noted on the reverse, in a substantial and satisfactory manner as regards both materials and workmanship, and that, excluding trifling deviations and those explained on the reverse, it corresponds, in all respects, with the sanctioned plan and estimate.

When forest produce has been used or supplied for use without full payment in the execution of any sanctioned work, a statement must be appended to the completion report

* No expenditure may be incurred on sanctioned estimates until funds have been allotted.

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showing the nature and quantities of the materials sanctioned for such use and the authority for such sanction, the quantities actually used, and (when permits have been issued) the numbers and dates of the permits under which the materials were removed.

As it may not be possible in all cases for the District Forest Officer to inspect the works himself on completion, the certificate may be signed by the Range Officer in charge of the work, so as to fix the initial responsibility, but the District Forest Officer must in such cases inspect the work as soon as possible after completion. Recoveries should rarely be made from the pay of forest subordinates entrusted with the execution of works to cover loss caused to Government by their neglect or default. The limitations prescribed in section 47 in regard to fines apply to recoveries.

Expenditure sanctioned by District Forest Officers to be reported to Conservators monthly.

153. District Forest Officers will submit monthly to the Conservators a statement showing all items sanctioned by them under the provisions of section 144.

Work done by labour or contract.

154. Work may be done either by 'labour' or by 'contract.'

Labour work is done under the supervision of the Forest establishment, permanent or temporary, and at rates previously agreed upon with the workmen. It is chiefly used only for works of small proportions or of prolonged duration. Such works as plantations, creeper-cutting and the like are usually done by labour.

Contract work is usually adopted in works of greater magnitude, such as roads, houses, fences, and the like.

Contracts.

155. Contracts are of three descriptions, viz.:—

1. Lump-sum contracts.
2. Schedule contracts.
3. A combination of 1 and 2.

Lump-sum contract.

A 'lump-sum contract' is one in which a contractor engages to execute the work with all its contingencies for a fixed sum. For this description of work the details of measurements, labour, etc., need not be given in the voucher, but the District Forest Officer must satisfy himself before payment that the work has been properly executed.

Schedule contract.

A 'schedule contract' is one in which the contractor undertakes to execute the work at fixed rates, the sum he is

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to receive depending on the quantities and kind of work done or materials supplied.

For all works done by contract a written agreement should be entered into with the contractor. Care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. They need not, however, be stamped,¹ even though they provide for a deposit of money as security for the due fulfilment of the contracts, but, if necessary, the documents must be registered according to the law in force for the time being.

156. Contracts and other instruments in matters connected with the administration of forests and with the business of the Forest Department generally may be executed as shown below :—

Forms of
agreement
contracts.

A.—CONTRACTS UNDER WHICH REVENUE FOR TIMBER, FUEL AND OTHER FOREST PRODUCE IS COLLECTED.

These contracts may be divided into two classes, viz. (1) those in which the Department engages to extract and supply certain produce to purchasers; (2) those in which the Department sells to purchasers the right to extract certain produce for themselves.

In class (1) the source of supply, the quantity to be supplied, the mode and cost of extraction and the rate to be paid by the purchaser, and in class (2) the area to be leased, the value of the produce, the conditions under which removal is allowed and the rate to be paid, are the chief points to be considered.

Contracts not exceeding Rs. 3,000 will be entered into and dealt with by approved District Forest Officers[†]; and those not exceeding Rs. 1,500 by other District Forest Officers. Contracts above these limits will be entered into and dealt with by the Conservator. Contracts in respect of undertakings not provided for nor sanctioned in the plan of operations cannot be entered into without the

¹ Under Notification 785-S.L., dated 17th February 1899, printed on pp. 211–215 of the Madras Stamp Manual (2nd Edition), the Governor-General in Council has remitted the duty payable under the Stamp Act (11 of 1899) on instruments in the nature of a memorandum or agreement furnished to, or made or entered into with the Forest Department by contractors for the due performance of their contracts. This exemption does not cover leases such as the ordinary leases to collect minor produce.

[†] For the definition of "approved District Forest Officers" see footnote to section 108.

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sanction of the Conservator; and in cases in which several contracts are simultaneously entered into for the extraction or supply of the forest produce the above limits shall apply to the transaction as a whole, and not to individual contracts.

It must be distinctly understood that the officer empowered to make a contract will finally decide on his own responsibility in regard to each contract. It is, however, open to him to take the advice of the Conservator or not in regard to any contract. The Conservator may also, of his own motion, give his advice whenever he considers it necessary. If the officer advised disregards this advice and is in the wrong, his responsibility will be the greater.

B.—CONTRACTS FOR EXPENDITURE ON CONSERVANCY AND WORKS.

These contracts may be entered into by approved District Forest Officers * up to a maximum of Rs. 5,000, and by other District Forest Officers up to a maximum of Rs. 2,500 provided that, if the rates approved by the Conservator in the Annual plan of operations are exceeded, the previous approval of the Conservator is required. Contracts exceeding these limits require the Conservator's sanction.

Forms of agreement for the more important classes of contract will be found in Appendices XIX to XXVIII.

Deposits.

157. Deposits with which Forest Officers are concerned are of two classes—

I. Post Office Savings Bank Security deposits.

II. Earnest-money deposits.

Regarding
security
deposits, their
nature and
treatment.

I. *Post Office Savings Bank Security deposits.*—When security is taken for the due fulfilment (a) of the duties of an office (for form of agreement, see Appendix XXIX) or (b) of a contract for work, it should, if not exceeding Rs. 500, be taken in the form of a Savings Bank Security deposit to be lodged in the name of the officer to whom the security is pledged as per rule 45 (g), section VI of the Indian Postal Guide. When the amount of the security exceeds Rs. 500, it should be taken in the form of Government Promissory Notes endorsed in favour of the District Forest Officer. When depositors so desire, the amount of the security may remain in cash and be treated as "Revenue deposits." Such deposits will carry no interest.

* For the definition of "approved District Forest Officers" see footnote to section 103.

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The following procedure should be observed :—

(i) The District Forest Officer will write a letter to the Postmaster explaining the nature of the security and requiring him to receive the deposit and to issue the pass-book in his (the District Forest Officer's) name on account of the security of A.B. (the person pledging). This letter will be forwarded to the person pledging the security who will present it with the money at the Post Office Savings Bank along with the prescribed form of Savings Bank index card signed at the foot by the District Forest Officer.

(ii) The pass-book received from the Post office will be forwarded without delay by the person pledging the security, either direct or through the Range Officer, to the District Forest Officer who will arrange for its safe custody.

(iii) On the pass-book being delivered by the person pledging the security to a Forest Officer, a receipt for it in Form No. 20 will at once be given to him, and no pass-book shall, on any pretext whatever, be required to be delivered without this acknowledgment.

(iv) When the security is no longer required, the District Forest Officer will, on the return of the receipt granted therefor under the preceding clause, or in exchange for a signed and witnessed receipt in Form No. 40, cause the pass-book to be delivered to the person pledging the security and will furnish him with an application in the form prescribed by the Post Office for the withdrawal of the balance with interest at credit of the account. The application will be signed by the District Forest Officer and the name of the person to whom it is delivered will be entered as that of the messenger or agent entitled to receive payment. The receipts referred to above shall be numbered and filed in numerical order, the numbers being entered in column 11 of Form 34.

(v) A register of these deposits will be maintained in Form No. 34.

(vi) When a District Forest Officer has a claim against a security deposit account pledged to him at a treasury or a sub-treasury station, the amount of which is to be credited to Government wholly or partly, he will send the pass-book of the account to the Post office in which the account stands open, and the usual application for withdrawal duly signed by him with the words "To be adjusted by book transfer in the accounts to the credit of the Forest Department" written in

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red ink across it. When after this transfer, the pass-book still shows any balance in favour of the pledgee, the pass-book will be returned by the Postal Department to the District Forest Officer with the necessary entries showing the transfer credit to the Forest Department and the balance still left. When, however, the account is closed by this transfer, the pass-book will not be returned to the District Forest Officer, but will be sent to the Deputy Comptroller by the Postmaster direct.*

All such applications for withdrawals received by the Post office for payment in a single day from the District Forest Officer will be included in a single treasury voucher, which will be sent under cover to the District Forest Officer the same day. The latter should, after verifying the entries, countersign and forward the voucher to the local Treasury Officer as soon as possible to enable him to initial the entry in the treasury pass-book and otherwise complete the transaction when that book is presented to him by the Post office. The District Forest Officer will watch for the voucher from the Post office and, if it is not received by the next day, must call for it.

II. *Earnest-money deposits.*—This class includes money deposited with tenders or prior to bidding at auction sales or on account of timber or other produce to be purchased from the department, as for instance, when the right to collect and sell produce is leased out.

The following procedure should be observed :—

(i) The money should ordinarily be paid direct into the treasury (or sub-treasury) by the depositor, and will there be credited in accordance with the note to article 140, Civil Account Code, to revenue deposits.

No previous authority of a Forest Officer to such payment is necessary, but the designation of the Forest Officer in whose favour the deposit is made, and the purpose for which it is made, must be specified by the depositor and recorded in the receipt granted to him by the treasury, and the deposit will not be repayable without an order of the Forest Officer.

(ii) In the case of deposits made prior to bidding at auction sales, the money may be received by the officer holding the sale.

* Note.—The above clause applies only to those security deposits which are open at treasury or sub-treasury stations.

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(iii) If in any other case, the District Forest Officer is satisfied that direct payment into the treasury by the depositor would be inconvenient, the money may be received by him but by no other Forest Officer.

(iv) For money received by Forest Officers in accordance with clause (ii) or clause (iii) receipts in Form No. 20 must be given, and except in the case of earnest-money deposited by an intending bidder and returned to the depositor immediately after the auction, the amount must be entered in the cash-book on the debtor side on receipt, and must be remitted as soon as possible to the treasury, an entry being made in the cash-book on the creditor side at the time of remittance.

(v) Money remitted to the treasury in accordance with clause (iv) would be treated there in all respects as if it had been paid direct by the depositor [see clause (i)] in favour of the District Forest Officer. The name of each depositor must therefore be communicated to the treasury, and a separate receipt will be granted by the treasury on account of each.

(vi) An officer other than the District Forest Officer making such a remittance will forward to the District Forest Officer the receipt obtained from the treasury.

(vii) Deposits passing through the cash-book in accordance with clause (iv) will appear in the classified abstract on either side of the account as "miscellaneous remittances—remittances of earnest-money."

(viii) Orders for the repayment of deposits will be given by the District Forest Officer but by no one else in the form of an endorsement on the treasury receipt (article 445, note 3, Civil Account Code). Part repayment can never be made.

(ix) When a deposit has to be lodged in the Post Office Savings Bank situated at sub or district treasury stations, the treasury chalan or receipt should be endorsed in favour of the Postmaster or Sub-Postmaster at the station and sent to him in order that a security deposit account may be opened.

(x) When a deposit is to be adjusted against revenue due (see Civil Account Code, article 354), the District Forest Officer should send to the Treasury (or Sub-treasury) officer, the treasury receipt endorsed "Pay by transfer to Forest Remittance" with instructions to debit the amount to "Repayment of deposits" by credit to "Forest Remittance" and to intimate the fact to him and the month in which the

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adjustment was made. Immediately on receipt of that intimation the District Forest Officer should enter the amount in his cash book on the debtor side as "Revenue" and on the creditor side as "Forest Remittance" taking care that the entries are made in the cash book *for the month* in which the adjustment is reported to have been made in the accounts of the treasury or sub-treasury.

(xi) At the end of each month in which any remittances have been received from Forest Officers under clause (iv) and credited to revenue deposits, the Treasury Officer will forward to the District Forest Officer a consolidated receipt in which the numbers assigned to the several deposits in the treasury will be specified. This consolidated receipt will be submitted to the Accountant-General along with the classified abstract, in support of the debit under "miscellaneous remittances—remittances of earnest-money." Discrepancies should be explained as is done in the case of the consolidated receipts in support of debits under forest remittances (article 444, Civil Account Code).

(xii) Deposit receipts coming into the District Forest Officer's hands under clauses (v) and (vi) must be kept under lock and key with a list which should be signed by the relieving and relieved officers whenever there is a transfer of charge. Whenever a receipt comes into or leaves the possession of the District Forest Officer, an entry should be made in the list and authenticated by the District Forest Officer's initials, with date.

Refunds of
revenue.

158. When the issue of a permit is for any reason refused, the fees paid by the unsuccessful applicant should at once be refunded by the officer who has received the money, provided that it has not previously been paid into the treasury. Refunds of other revenue finally credited to Government under competent authority require the sanction of the Conservator when the amount does not exceed Rs. 500 and of the Board of Revenue when it is above that limit. Remissions of revenue necessitated by an unfavourable season or by other causes must be dealt with similarly to refunds, and the sanction of the Conservator or the Board obtained according as the amount involved is Rs. 500 and below, or more than Rs. 500, as the case may be. In cases, however, of refunds of sums, to which, it is clear Government was not in the first instance or has since ceased to be entitled, the refund may be sanctioned

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by the District Forest Officer, provided, however, that the amount of such claim does not exceed Rs. 25 in any single case. A list of such sanctions must be submitted monthly to the Conservator.

Refunds on account of unissued face value permits require the sanction of the Conservator who must obtain the District Forest Officer's certificate that the permits have been brought on to his permit register under his initials.

Note.—Refunds of revenue realized by the Revenue Department from unreserved lands under its control will be dealt with in the Revenue Department.

Part II.—Account of District Forest Officers.

159. The Cash Book of District Forest Officers (Form No. 31) shall contain in the manner prescribed in section 136—

*Contents of
District Cash
Book.*

- (a) A detailed record of the daily transactions of the District Forest Officer himself.
- (b) The revenue realized and expenditure incurred by Sub-Divisional Officers, Range Officers or other disbursing subordinates in totals only, the details of those totals being shown in the original accounts, which will be filed for record in the District Forest Office. All items other than classified revenue and expenditure will be entered in detail in the District Forest Officer's Cash Book. The opening and closing cash balances in the account of each subordinate must agree with the balances shown as outstanding against him in the District ledger (sections 197 and 198) at the commencement and close of each month.
- (c) Recoveries of service payments, when made in cash or by deduction on vouchers debitable to other heads than those first overcharged, will be credited in detail under the head "Cash recoveries of service payments" on the receipt side of the daily cash book and in the monthly cash account forwarded to the Accountant-General, and, when made on bills, will not be paid into the treasury as revenue, but will be retained as part of the district cash balance. In the case of recoveries effected on bills debitable to the detailed head originally overcharged, no separate adjustment is required, the short payment on the later voucher being simply taken as a set-off against the excess payment on the earlier vouchers. It is not intended by the rule in this clause that recoveries made in cash should not be paid into the treasury as required by article 1 of the Civil Account Code, volume I, and it should be understood that the direction here given as to the non-payment into the treasury

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of excess payments recovered applies only to recoveries by short payment.

- (d) The advances made to contractors and disbursers and the recoveries of the same, other than advances by subordinates made and recovered during the month.

Excess charges on account of pay should be recovered by deduction from the pay bill next disbursed after the receipt of the objection statement from the Accountant-General.

Details of all
items of
revenue

160. All items of revenue received by the District Forest Officer himself must be fully detailed: the Forest and Range from which the revenue is realized, the person who pays it, and the articles and quantities removed should, whenever possible, be stated. So too the entry of the payment into the Treasury should record the number and date of the receipt and the Treasury or Taluk Treasury or Sub-Treasury into which the money was paid. The Conservator may order the submission of vouchers—such as auctioneers' account sales, passes, permits or licenses—in support of the items of revenue.

The first monthly entry in the cash column on the receipt side will be the cash balance in hand at the beginning of the month, and that in the Bank or Treasury column the balance of the letter of credit on the same date. The accounts will close with the closing balance in each case at the end of the month.

The Cash Books of District Forest Officers will, as a rule, be closed on the same day as the Treasury accounts of the District.

Revenue paid
in advance

161. When revenue on account of timber or forest produce is paid in advance, the amounts will be at once credited to the appropriate sub-heads in the Cash Book, entries being made in the column of "Remarks" of Form No. 11 or No. 13 as the case may be, showing the nature of the transaction, etc. In the statement for the month in which the delivery of the timber or produce has been effected or completed, a reference will be made to the return in which the payment has been entered.

Payment of
revenue into
treasuries

162. The main provisions governing the payment of forest revenue into treasuries are detailed in Chapter 23 of the Civil Account Code, Volume I. All revenue received by

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Part II.

ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued*.

Forest Officers shall be paid into the Treasury with as little delay as possible. Each remittance will be accompanied by a receipt in duplicate as prescribed in the Civil Account Code. One copy will form the voucher to the entry in the Cash book, and the other will be retained by the Treasury Officer. Instructions for remitting revenue by means of money orders are contained in Appendix XXXII.

163. All payments must be supported by vouchers in the following forms :—

Gazetted Officers' salary bills	Forms supplied by the Superintendent of Stationery.
Pay of permanent or temporary establishments chargeable to B. Establishments ..	...
Travelling allowance bills for gazetted officers.	...	
Travelling allowance bills for establishment ..	...
Contingent Bills	Form No. 36. " 38. " 39. " 40. " 41.
Cash remittance to Treasuries (chalan).	...	
Revenue derived from supplies to Public Departments ..	...
Labour forms ..	...
Commission payments to revenue remitting officers ..	...
All other payments	
Consolidated work voucher (vide section 202)	

or in cases of tradesmen's bills for items exceeding Rs. 25, the actual documents.

All vouchers for payments, including advances, must bear the dates of payment, and with the exception of sub-vouchers to Form No. 41 and to contingent bills, they must be passed by the District Forest Officer, who thereby assumes the responsibility for the charge.

The head of service and the budget sub-head to which the item or items relate should be noted on each voucher sent to the Accountant-General.

Disbursement certificates are required on *all* vouchers.

164 The salary bills of gazetted officers will be prepared in the form supplied by the Accountant-General and will be

Receipts for
pay of gazetted
officers.

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ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued*:

duly receipted with stamps attached when necessary; these bills should be sent with the bi-monthly lists of payments.

Bills for
permanent
establishments

165. The establishment bill of the permanent staff of each range will be prepared by the Range Officer towards the close of each month in the form prescribed by the Accountant-General with the approval of the Board of Revenue, and will be submitted to the District Forest Officer, who, after passing the bill, will return it to the Range Officer for payment. The Range Officer will then disburse the amount and having taken the acquittance of each payee, will return the bill with the acquittance as the voucher for the entry of payment in his cash sheet to the District Forest Officer.

On receipt of bills and acquittances from all ranges, the District Forest Officer will prepare a consolidated bill for the whole district, including the details of his own office, and will submit the same to the Accountant-General (section 200). No office copy of this consolidated bill need be kept, but the District Forest Officer will retain the original bills in his office for record. Detailed instructions in regard to the preparation of pay-bills are given in article 58, Civil Account Code.

Absentee
statement.

If any subordinate in superior service or any Forest Guard is on leave or on deputation or is under suspension during any portion of the month, an absentee statement will accompany the establishment bill, an extract of the entries in it relating to those subordinates whose appointment and promotion rest with the Conservator being submitted to that officer.

Arrear salaries.

166. Arrear salaries will be drawn on separate bills. These bills will show only the arrear items actually cleared during the month. They should be carefully checked before payment with the particulars shown in the column "Allowances held over" in the establishment bill of the month for which the pay is due, and the date of each arrear payment should be entered in the original bill.

All pay should be disbursed as soon as possible after the date on which it becomes due and payment of salaries should not be allowed to fall in arrears except in very special cases.

Claims to
arrears of pay,
allowances or
increments.

167. The Accountant-General may refuse to investigate claims to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period

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ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued.*

exceeding one but not exceeding five years, unless he receives special authorization from the authority having power to appoint the officer or subordinate by or on behalf of whom the claim is made. The Audit officer should not be called upon to report on petty or very ancient claims but only on cases in which there appears to be a *prima facie* reasonable claim and reasonable cause of delay. He may not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay and allowances erroneously drawn more than six months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government has power to direct the amount to be written off, if it considers that the recipient was not in fault.

168. A single bill will be prepared for all the temporary establishments sanctioned for each district in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of the Board's order sanctioning the establishment will be quoted on each bill.

Vouchers for pay of temporary establishments.

169. No gazetted officer shall draw an increased or changed rate of salary without pre-audit, or without notice from the Accountant-General authorizing him to draw it. The Accountant-General will communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible.

Authority of the Accountant-General required on increase or change in salary of gazetted officers.

170. The travelling allowance bills of officers of the Imperial and Provincial services below the rank of Conservator must, previous to payment, be countersigned by the Conservator who is the "Controlling Officer" appointed by Government under article 1159 of the Civil Service Regulations. The travelling allowance bills of Conservators may be paid without countersignature.

Travelling allowance bills of officers of the Controlling Staff.

171. Officers subordinate to a District Forest Officer will submit travelling allowance bills for themselves and their establishments to the District Forest Officer at the beginning of the month succeeding that for which the allowances are claimed. The bills will be scrutinized, countersigned and passed for payment by the District Forest Officer, provided that the bills of Officers of the Imperial and Provincial Services require the countersignature of the Conservator

Travelling allowance bills of Sub-Divisional and Range Officers.

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before payment. If the District Forest Officer disallows a portion of any bill, he may pass for payment so much thereof as he approves and refer the remainder to the officer concerned.

Duty of
Controlling
Officer.

172. The Controlling Officer must satisfy himself that the charges are justified by the circumstances of the case. It should always be borne in mind that countersignature is not intended to be an empty formality, but to be a token to the audit office that the Controlling Officer has satisfied himself as to the necessity for each journey and halt, as indicated in article 116) of the Civil Service Regulations. If the Controlling Officer considers that the charges in any bill sent to him for countersignature are open to objection, he may refuse to pass the whole or any portion thereof pending such references to the Conservator or Accountant-General as may be necessary.

Forest Officers for whom special mileage rates have been sanctioned under the exception to article 1012, and article 1036 of the Civil Service Regulations, are not entitled to recover, in addition to those mileage rates or to their daily allowance the actual cost of the carriage of their tents under article 1042 (b) of the Civil Service Regulations.

Vouchers for
travelling
allowances.

173. The vouchers for charges on account of travelling allowances will be the original bills countersigned by the Controlling Officer, the payees' receipts in the case of subordinates being filed in the District Forest Office.

Salaries and
travelling
allowances due
on transfer.

174. Salaries and travelling allowances due to officers on their transfer to another Circle or District, and paid after their arrival, will be paid from and charged against the budget grant of the District to which they have been transferred.

Revenue
remittances
to treasuries.

175. All entries in the Cash Book of "remittances of revenue to Treasuries" will be supported by vouchers in the Treasury receipt form (chalan). These forms will be supplied by the Superintendent of Stationery. When remittances to the treasury are made by means of postal money orders, the *chalan* may be replaced by the Treasury Officer's advice list.

The name of the Treasury or Sub-Treasury and the Treasury or Sub-Treasury number and date of each receipt will invariably be entered in the Cash Book in the column of "Particulars."

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ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued*.

176. Every chalan or advice list will be examined and initialled by the District Forest Officer, who must satisfy himself that it bears the signature of the Accountant and Treasurer and, if for a sum in excess of Rs. 500, of the Treasury Officer also. Chalans for sums paid by cheques against letters of credit in favour of the Treasury Officer will not be signed by the Treasurer; the second signature on such chalans for sums under Rs. 500 will be that of the person who may have been nominated to that duty by the District Officer—vide article 308 of the Civil Account Code.

Treasury Receipts (chalans) to be scrutinised by District Forest Officers

The following particulars will be given in English on the back of each vernacular receipt:—

1. Name of Taluk Treasury or Sub-Treasury.
2. Amount acknowledged.
3. Number and date of Treasury Officer's receipt.
4. By what Forest or other officer or person remitted.

177. All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees is concerned, be written in words as well as in figures. The amount of annas and pies need only be written in figures after the words stating the number of rupees. Should there be no annas or pies, the word "only" should be inserted after the number of whole rupees. Care should be taken to leave no space for interpolation. The following are examples—"Rupees twenty-six only", "Rupees twenty-five, 4/11."

Vouchers to be written in ink and amount of each voucher to be entered in words as well as figures.

178. All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any corrections or alterations in the orders of payment must be attested in the same way by the Forest Officer.

Corrections and alterations in vouchers.

179. Duplicates or copies of receipts or vouchers are in no case to be issued by any Government officer on the allegation that the originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person.

Lost or missing receipts or vouchers.

This prohibition extends only to the issue of duplicates on the allegation that the originals are lost, and does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals.

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No payment to be made on a voucher or order signed by a clerk instead of the head of an office.

180. No payment may, under any circumstances, be made on a voucher or order signed by a clerk instead of the head of an office. Nor may any payment be made on a voucher or order signed with a stamp. No letter or order referring to accounts matters shall be recognized unless such letter or order is signed by the head of the office himself or another gazetted officer on his behalf.

Transactions with public departments.

181. Revenue derived from sales to public departments will be adjusted by book transfer. A statement (Form No. 36) in triplicate will be sent to the officer to whom the produce has been supplied; he will sign and return the original which will then be used as a voucher (section 163).

Bills and priced invoices from supplying departments.

A similar procedure will be followed in the case of payments to other departments. Bills or priced invoices received from a supplying department should be at once adjusted in the Cash Book by credit to the department concerned, and by debit to the proper budget sub-head, the duplicate bill or invoice, duly receipted, being promptly returned. The departmental number and date of each bill or invoice for supplies received from another department and the date of acceptance of each bill for timber, etc., supplied to another department will invariably be quoted in the entries in the district cash accounts.

A quarterly return (Form No. 89) of timber (including bamboos) suitable to the requirements of public departments will be sent to the Conservator on the 10th of January, April, July and October from districts in which any such timber or bamboos are in stock. If there is no such timber the fact should be reported on a post card.

NOTE.—The cost of printing work done at Government Presses for the Forest Department will not be charged to that department.

Daily muster roll and labour bills.

182. For works executed by labourers on daily or monthly pay, a muster roll in Form No. 37 must be kept. An abstract in Form No. 38 will be the voucher.

Vouchers for other payments.

183. Vouchers for all other payments will be in Form No. 40; but the Accountant-General may prescribe such other forms of voucher as he may consider necessary for special cases.

Inter-district adjustments not allowed.

184. All revenue and expenditure must be recorded at once in the accounts of the district within which it is collected or incurred, without reference to its origin or object,

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ACCOUNTS OF DISTRICT FOREST OFFICERS—continued.

and no inter-district adjustments are allowed. For purposes of departmental or administrative accounts, such revenue or expenditure shall be shown against the district or districts to which it belongs in Form No. 83 and against the proper sub-head in Form No. 80.

As an exception to this rule, revenue paid into the Madras Bank by purchasers or lessees or remitted by Forest Officers in the form of private cheques on banks in Madras received in payment of Forest Revenue, shall be credited to the Circle of origin. For this purpose the Bank of Madras will forward a receipt for each remittance to the Conservator of the Circle to which it relates who will adjust the amount to the proper head of revenue in his accounts.

*Treatment of
the Revenue
paid into the
Madras Bank*

NOTE.—To enable the Madras Bank to ascertain to what Circle the remittances appertain, the Forest Officer should direct the parties sending remittances to the Bank direct to give full details in the cheques as to—

- (1) the nature of the transactions, and
- (2) the District and Circle to which they appertain.

Inter-district adjustments of expenditure are allowed in the case of advances taken from District Forest Officers by Conservators on tour, by District Forest Officers when away from their divisions and in all other cases when the advance cannot be directly accounted for by the disbursing officer.

185. District Forest Officers will send to the Conservator, so as to reach him at latest on the 7th day of the last month in each quarter, applications (Form No. 42) for the letters of credit required by them during the ensuing quarter. If the amount applied for exceeds one-fourth of the sanctioned Budget figure, full explanation for the excess must be given. Supplemental applications for credit should also be forwarded to the Conservator in the same form, but should only be made under very special circumstances.

*Letters of
credit.*

The applications will not specify the amounts required on Taluk Treasuries, but only the total amount required at head-quarters. District Forest Officers will arrange the amounts of the credits required on the Taluk Treasuries with the District Treasury Officer.

The Conservator will then frame an application (Form No. 43) to the Accountant-General for the requirements of the Circle.

On receipt of these applications the Accountant-General will issue the required letters of credit, advice of which should reach District Forest Officers before the beginning of the new quarter.

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Advices of all reductions from or additions to letters of credit should similarly be sent to District Forest Officers by the Accountant-General.

Letters of credit are issued to officers as holding a certain office, and transfers of such officers should be reported to the Treasury Officers concerned—vide section 256.

All letters of credit lapse at the close of the financial year, but not till then.

Cheques will hold good only for three months from date of issue; those drawn before the end of March and paid before the end of April will be taken against the letter of credit of the year in which the cheque was drawn. If paid after April, they will be taken against the letter of credit of the following year (article 445, rule 2 of the Civil Account Code).

Only money drawn against letters of credit to be expended.

186. The general rule is that no money other than that drawn against letters of credit shall be used for expenditure. If funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the *chalan* or remittance receipt.*

* The following illustration is given as explaining the entries in a Range Cash Book, when revenue received is expended locally:—

Dr.				Cr.			
Date.	Particulars, Dr.	Cash.	Bank or Treasury.	Date.	Particulars, Cr.	Cash.	Bank or Treasury.
1	Opening balance ...	Rs. 4. P.	Rs. 4. P.	3	1	Paid for felling and carrying fuel.	Rs. 4. P.
2	To revenue realised.	250 0 0	100 0 0	3	1	270 0 0	...
4	Do.	400 0 0	...	4	2	Paid for establishment.	410 0 0
7	Do.	150 0 0	...	7	3	Paid on road work.	170 0 0
9	To cheques from District Forest Officer for expenses.	...	1,000 0 0	10	1	Remittance of revenue.	...
12	5 To revenue realised.	150 0 0	...	11	5	Paid for patrols.	75 0 0
				13	6	Remittance of revenue.	140 0 0
						Total	925 0 0
						Cash balance ...	175 0 0
	Total ..	940 0 0	1,100 0 0			Grand Total ...	1,100 0 0

It is evident that up to the 9th the Ranger was using revenue, the result is that he has much less cash in hand than he would have if he had not used revenue and instead of sending Rs. 800 to the Treasury and getting Rs. 1,000 cash from the Treasury, he sends a cheque for Rs. 1,000 and gets only Rs. 200 cash. This diminishes a risk of theft on the road and the system should be encouraged.

N.B.—The abbreviated entries in columns of particulars are merely to explain the entries in other columns, and are not examples for Range officers to follow.

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187. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments and only for *bonâ fide* local demands against the Government, and not for the transfer of funds from one district to another: such transfers of funds can only be made under orders from the Accountant-General on application from Conservators. A separate cheque book should be maintained for each Treasury and Sub-Treasury with which the officer has dealings. A sum in round numbers, a little in excess of that for which the cheque is drawn, should be written across it in words at right angles to the type: the words "under thirty rupees" will thus show that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and, similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

Payments in
cash or by
cheque.

188. Cheques will bear printed serial numbers in each book, and the Board of Revenue will supply cheque books in the prescribed form to Treasury Officers, who will issue them as required to District Forest Officers. All cheque books must be kept under lock and key. Before bringing a new cheque book into use, the District Forest Officer will advise the Treasury Officer of its number, and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the Treasury. No cheque will be issued for a sum of less than Rs. 10, nor should the head of service for which the money is required, or the object for which the cheque is issued be entered in the cheque. The date of a lapsed cheque may on no account be altered by the drawing officer, but, when necessary, a fresh cheque should be issued, the lapsed cheque being cancelled and treated as directed below. On the counterfoil of each cheque will be entered the balance at credit of the drawing officer in that particular treasury after deducting the value of the cheque in question, and mistakes in overdrawing will thus be avoided. The counterfoils of cheques should be initialled or signed by the drawer, and may be destroyed three years after the issue of the cheques.

Rules regarding
the use of
cheques.

The amounts of cheques drawn will be entered in the Cash Book at once, and the expenditure for which the cheques are drawn will be charged under appropriate heads of service or account.

Entries in the
Cash Book of
cheques drawn.

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ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued.*

Filling up of
cheques for-
warded to the
Treasury for
re-credit to the
Treasury
accounts.

All cheques forwarded to the Treasury for re-credit in the Treasury accounts should be endorsed as follows under the signature of the Forest Officer:—

Received payment by transfer credit to Revenue under head of service.

(Signed) A.B.,

Forest Officer.

No such cheque should ever be endorsed or made payable to any Forest or Treasury Officer by name or by official designation.

Cancelled
cheques.

189. In the case of a cheque being cancelled, the amount will be charged on the debtor side in the Bank or Treasury column as a "cancelled cheque," and the cancelled cheque will be forwarded with the cash account as voucher. If the expenditure in payment of which the cancelled cheque was drawn has been charged against the appropriate budget head, and it is intended that the cancellation of the cheque shall be a reversal of that payment, the amount of that cheque will be treated as a cash recovery of a service payment and entered in the accounts in the manner prescribed in section 159 (c), the amount of the cancelled cheque being entered on the debtor side of the Cash Book; but, if a fresh cheque be immediately issued in lieu of the cancelled cheque, the amount of the latter will be entered as above on the debtor side of the Cash Book as a cancelled cheque, and the fresh cheque will be shown on the creditor side, the number and date of the cheque, in lieu of which it is drawn being quoted in the entry. There will be no fresh charge against the head of the service originally debited.

Lost cheques

190. When a cheque is reported to have been lost before being cashed, the fact should be reported at once to the Treasury Officer drawn upon. A certificate in the form given below should accompany the report for signature by the Treasury Officer:—

"Certified that cheque No. , dated , for Rs. reported by the District Forest Officer of to have been drawn by him on this Treasury in favour of has not been paid and will not be paid if presented hereafter.

Treasury Officer.

Date

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A lost cheque will be treated in the accounts in all respects like a cancelled cheque, the Treasury certificate being forwarded as voucher in support of the entry of cancellation on the debtor side of the Cash Account.

191. A monthly register of cheques drawn from all Treasuries will be maintained in Form No. 44, a copy of which will be sent to the Treasury Officer for verification and counter-signature at the close of each month. The Treasury Officer will return the countersigned list to the District Forest Officer, who, after posting column 5 of his register, will forward the form to the Accountant-General. Lost of cheques.

192. Advances to contractors should be given only in exceptional cases, when no other arrangements can be made for carrying on the work. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the Cash Book as an "Advance Recoverable," and will be supported by the payee's receipt on voucher Form No. 40. Advances to contractors.

All entries of advances recoverable on either side of the Cash book must be made in red ink.

Advances to contractors of sums of Rs. 500 or over require the previous sanction of the Conservator. The recovery of advances so sanctioned must be reported to the Conservator on completion. To be sanctioned by Conservator when exceeding Rs. 500.

193. When an advance is recovered (wholly or partially) from a contractor, either by work done or in cash, the amount recovered will be credited in the Cash Book under "Advances Recoverable," and the numbers and dates of the items in which the advances so recovered were originally charged will be quoted in the entry on the debtor side. If the recovery is the value of work done, such value will be charged *per contra* to the appropriate Budget sub-head in the Cash Book, and the charge will be supported by a voucher (see section 183) detailing the work done and the rates. When final payment in whole or in part is made by adjustment of advances the fact must be stated on the voucher for final payment. Recoveries how adjusted in the Cash Book.

194. Advances to disbursers will, as regards accounts, be treated as laid down for advances made to contractors. Advances to disbursers.

By "Disbursers" are meant those superior officers not in charge of District Forest Offices, such as Rangers, Deputy Definition of disbursers.

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Part II.

Cash Accounts.

ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued*.

Rangers, Foresters, and other subordinates, permanent or temporary, who are entrusted with sums of money as advances for carrying on works or for current expenditure. Besides these, managers and clerks may be entrusted with advances not exceeding Rs. 150 and Rs. 50 respectively, for contingent expenses, and for the disbursement of petty travelling allowance under Rs. 10. The maximum advances ordinarily allowable to disbursers on the executive and protective staffs will be as follows:—

	RS.
Subordinates below the class of Forester ...	20
Deputy Rangers not in charge of Ranges, Foresters, and Drill Instructor, Madras Forest College, Coimbatore	100
Deputy Rangers in charge of Ranges	400
Rangers and Assistant and Extra Assistant Con- servators, when in executive charge of Ranges or Sub-Divisions	1,000

The figures given above denote the limits within which it is desirable to keep advances, but except in the case of advances to office clerks for contingent expenses, these limits may be exceeded under the sanction of the Conservator of the Circle, whenever the special requirements of any locality or the execution of large works necessitate a larger advance.

Responsibility
for advances.

The responsibility for the repayment of these advances rests primarily with the disbursers, but the District Forest Officer is responsible for the recovery of all advances made to his subordinates.

When an advance is outstanding against an officer on transfer, the amount shall be shown as "transferred to the accounts of . . . district" in the accounts of the district he is leaving, on receipt of intimation from the District Forest Officer of his new district that the outstanding has been brought to account in his ledger.

Irrecoverable
advances.

195. Should any portion of an advance prove irrecoverable, the amount may be written off to the head "Miscellaneous" under proper sanction. Conservators of Forests can write off such amounts up to the limit of Rs. 200 in each case, subject to the proviso that the case is not one calling

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ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued*.

for a modification of the existing rules or for the infliction of heavier punishment than the officer writing off the amount can impose. The Board of Revenue can write off such amounts up to a limit of Rs. 1,000 in each case. Amounts exceeding Rs. 1,000 require the sanction of Government.

196. A bound ledger book (Form No. 45) will be kept for all accounts with contractors and disbursers. On the debtor side will be entered all payments made to them; and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash.

Contractors' and disbursers' ledger.

The ledger account is a running account with each contractor and disbursers, from which the amount due by or to him can always be easily ascertained.

197. Only one account is opened with each disbursers. In the case of a contractor a fresh account is opened whenever a first advance is made to him for a separate work. Each item charged in the Cash Book under "Advances Recoverable" is posted in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disbursers, the amount covered by work done, or expenditure incurred, is set off against the amount due from the contractor or disbursers, as shown in his account in the ledger.

Postings in ledger.

Subject to the exceptions noted in section 159 (d) all advances to contractors and disbursers, whether made by the District Forest Officer himself or by his subordinates, must be entered in the District ledger.

198. The account of each contractor and disbursers for any month in which any transaction has taken place should be balanced and initialled by the District Forest Officer on the day on which the monthly accounts are despatched to the Accountant-General.

Ledger account to be balanced and signed.

199. The pages in the ledger will be numbered consecutively, and there will be an index to the accounts it contains. Each new account opened will bear a number which will be appropriated to that particular account until it is finally closed. The numbers will be given to the accounts in the ledger in consecutive order as they are opened, and will run on in a continuous sequence until a new ledger is opened,

Numbers to be given to ledger accounts.

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Cash Accounts.

ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued.*

when a fresh series of numbers should be commenced, old accounts brought forward being given new numbers.

NOTE.—Whenever an account is carried from one ledger to another or from one part to another part (not being the next page) of the same ledger, back and forward reference must be entered to facilitate reference, e.g., "carried forward to page 92," "brought forward from page 71."

Accounts to be rendered to the Accountant-General.

200 District Forest Officers will render the following accounts to the Accountant-General. They should be despatched, as a rule, on or before the 7th day of the month following that to which they relate, except in regard to the accounts of March which may be submitted by the 10th of the following month. Only for special reasons should despatch of the monthly accounts be delayed beyond the 15th. In the latter case an explanation of the delay should invariably be submitted with the accounts. In the absence of the District Forest Officer, the accounts (but not the vouchers) may be signed by a gazetted officer on his behalf; the District Forest Officer will, after checking the accounts, forward with the vouchers a certificate giving the totals under each budget head of revenue and expenditure.

A Classified Abstract (Form No. 46) showing for the month—(a) the total revenue and expenditure under each budget sub-head; (b) the total amount of all cheques drawn; (c) all remittances to treasuries; (d) all advances paid and recovered; (e) all other cash recoveries; (f) inter-departmental transfers; and (g) forest refunds. This account will be accompanied with the following appendices:—

Appendix I.—Account particulars of the amounts debited and credited to advances recoverable in which each item outstanding for more than six months will be entered in red ink, and the return for March in each year will be accompanied by a brief statement explaining the circumstances under which each such item remains unadjusted, and the steps which have been taken with a view to its early clearance. Certificates of cash balance in the hands of Range officers and other disbursers who have received advances directly from the District Forest Officer, together with explanations of any differences between the amounts of such certificates and those shown in Appendix I to Form No. 46 should also accompany the March return.

Appendix II.—Account particulars of cash recoveries made on account of over-payments, on account of retrenchments, etc.

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Part II.

ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued.*

Appendix III.—Account particulars of items credited to other sources under V. Miscellaneous Revenue.

201. If the classified abstract (Form No. 46) for any month cannot reach the Accountant-General by the 12th of the next month, a separate statement or, if necessary, a telegram should be despatched to him in time giving the figures of the month in question under the heads and in the order noted below:—

Procedure when the classified abstract cannot reach the Accountant-General by the 12th of next month.

<i>Receipts.</i>	<i>Charges.</i>
I. Land Revenue.	1. Refunds and Drawbacks.
VIII. Assessed Taxes.	11. Forest (A and B).
IX. Forest.	80. Stationery and Printing.
XII. Interest.	
XVI-B. Law—Justice—Jails.	
Total.	Total.

In the telegraph message, fractional parts of a rupee should be omitted.

202. A consolidated voucher will be submitted for each range in Form No. 41 for works sanctioned by the Conservator or higher authority and three contingent bills for the whole district—one for all other charges under “A. Conservancy and Works” including commission payments and the works which, under section 144 of the Forest Code, the District Forest Officer is authorised to sanction, and the other two for contract and non-contract contingent charges respectively falling under “B-III. Contingencies.” Vouchers will also be submitted for advances to contractors and disbursers, transfers to other departments and the like. Vouchers and sub-vouchers pertaining to each Sub-division or Range will have a distinguishing letter attached to their numbers. In the case of contingent bills relating to non-contract heads, the form of which is given in the Account Code, only the head of account and the name of the work or the nature of the payment need be entered in the column “Description of charge” with a quotation of the numbers of the sub-vouchers in the first column and the total monthly payments in the last. No details of the charges need be given except in the case of commission payments not exceeding Rs. 25 to permit issuing and recovering officers where the rate at which and the amount on which the commission is paid should be noted. In all cases sub-vouchers for sums

Submission of vouchers.

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Cash Accounts.

Part II.

ACCOUNTS OF DISTRICT FOREST OFFICERS—*continued*.

exceeding Rs. 25 should be forwarded to the Accountant-General, those for Rs. 25 or less being so cancelled that they cannot be used again. Instructions for the preparation of bills relating to contract contingent charges are given in Appendix XV-A of the Forest Code. All covers on account of service bearing and insufficient postage for amounts below Rs. 25 shall be destroyed each month, after the despatch of the accounts.

The vouchers will be despatched in two instalments, by registered post, accompanied by a covering list showing the number and amount of each voucher in the form supplied by the Accountant-General. The first instalment of vouchers will relate to payments made on or before the 20th of each month and will be despatched by the 25th of that month, the second will relate to payments made after the 20th and will accompany the monthly accounts, except when the accounts are signed by a gazetted officer on behalf of the District Forest Officer.

Forms Nos. 10,
11, 13, 14 and
47 to be rendered
to Conservator.

203. Three days after the monthly accounts are sent to the Accountant-General, each District Forest Officer will submit to the Conservator the following returns:—

- (1) Monthly returns and accounts of timber and other produce (Forms Nos. 10, 11 and 13).
- (2) Monthly statement of outstandings of revenue (Form No. 14).
- (3) Statement of expenditure on sanctioned works (Form No. 47).
- (4) A copy of the portion of the monthly classified abstract (Form No. 46) relating to 11. Forests "A. Conservancy and Works" Head I—with full particulars of the charges.

The Progressive Statement of Revenue and Expenditure (Form No. 16) will be despatched to the Conservator on the same day as the monthly accounts are despatched to the Accountant-General.

The statement of expenditure, on sanctioned works will contain, in the remark column against each work, the particulars of expenditure contained in Form No. 33.

An extract from the register of free grants (Form No. 18) will also be submitted to the Conservator by each District

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Parts II
& III.**ACCOUNTS OF DISTRICT FOREST OFFICERS—continued.**

Forest Officer after the end of each forest year—vide section 103. An extract from the register of contingent charges showing the expenditure under each detailed head, during and up to, each month will be submitted by the District Forest Officer not later than the 15th of the succeeding month to the Conservator who will submit to the Board not later than the 25th a consolidated statement of expenditure for the whole circle.

204. All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers, and signed by the District Forest Officer, when they are forwarded for audit in support of charges entered in the district monthly accounts.

Vernacular
accounts and
vouchers.

205. A register (Form No. 48) showing the monthly revenue and expenditure under each budget head for each forest or rango will be kept in a book by District Forest Officers. In that register all revenue and expenditure of a general nature, such as the pay of the District Forest Officer and his office and their travelling allowance, etc., will be proportionately allotted to each rango at the time of the preparation of the annual abstract in July.

Record of
monthly
revenue and
expenditure.

The Conservator may, however, suspend the operation of this section in regard to any forests or ranges, where the maintenance of the register is for the present unnecessary.

Part III.—Accounts of Subordinates.

206. The daily cash book, kept by officers in charge of sub-divisions, ranges or depots, shall be in a bound volume, similar in form to that prescribed for District Forest Officers (Form No. 31). They will enter in the "bank or treasury" column on the debtor side all amounts drawn by them from the treasury on cheques issued by the District Forest Officer and all recoveries made on bills by short payment and in the corresponding column on the creditor side all remittances made by them into the treasury. The cash columns on either side will be utilized for showing cash collections or cash payments, as the case may be. The difference between the "cash" column on the debtor side and the "bank or treasury" column on the creditor side will thus represent the actual

Cash Book of
subordinate
officers.

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Part III.

Cash Accounts.

ACCOUNTS OF SUBORDINATES—*continued.*

amount of unremitted revenue on hand at any time. The cash book should ordinarily be kept in English, but under the orders of the District Forest Officer the entries may be made in the vernacular of the district. A copy will be kept in the same form on separate sheets, on which duplicate entries of all transactions will be made at the same time as they are made in the bound cash book.

Sub-divisional and Range Officers will also maintain the following books :—

(a) a bound ledger book (Form No. 45).

(b) a register of sanctions (Form No. 33).

Returns to be
submitted
monthly.

207. On such date as the District Forest Officer may prescribe, Sub-divisional and Range Officers will close their cash books and will send to the District Forest Officer the separate sheets, retaining the bound copy only. This date will usually be fixed with reference to the date on which the Taluk Treasury accounts are closed, in order to preserve agreement between the forest and taluk figures. The cash sheets will be accompanied by all the necessary vouchers as prescribed for District Forest Offices and will show the cash balance in hand at the end of the month, which should be personally counted by the officer closing the cash book and compared by him with the entries in the cash book and the cash sheet. The fact should be certified at the foot of the latter return in the following form :—

"I hereby certify that I have personally counted my cash balance on this day and found it to agree with the balance as shown in the cash book and in this return. The entries in the cash book and in this return have also been compared by me throughout and found to agree."

The cash sheet should also be accompanied by all the necessary timber and stock returns of the month, in which and in the cash sheet should be incorporated the accounts and returns of depot-keepers and other subordinates.

The livestock returns will be submitted by the officer in charge of the range in which the animals are working, in such manner as may be prescribed by the Conservator.

Objection
statements.

Any items objected to by the District Forest Officer will be entered in a statement (Form No. 51) which will be forwarded to the Range Officer concerned for necessary action and the procedure will be that prescribed in section 217.

Cash Accounts:

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Part III.

ACCOUNTS OF SUBORDINATES—*continued*.

A list of registers and returns prescribed for subordinate officers will be found at pages xix to xliii.

208. On the last day of each month, Range Officers will submit an application to the District Forest Officer direct in Form No. 17 for the advance required for works during the ensuing month, and for pay due to establishment for past months with the following particulars:—

Applications
for advances.

	Rs.
Probable requirements of month with details as in Form 17	
Deduct—	
Cash balance in hand on	
Balance for which cheque solicited	

This application shall be accompanied by the pay bills of establishment which shall be checked by the District Forest Officer * and returned to the Range Officer on or before the fifth day of the following month.

209. At least once in every forest year, the District Forest Officer will personally inspect the office of each range and each disburser in his district. The District Forest Officer will, amongst other matters, see that the control journals are posted up to date, check the cash balance in hand at the time of his inspection, compare the permits issued and the revenue registers with the revenue entries in the cash book, check the cash book with the cash sheets, see that correspondence is regularly registered and neatly kept, and see that houses, livestock, furniture and stores are in proper order and properly accounted for. For this purpose the District Forest Officer should invariably bring with him his stock register for the range under inspection and the range cash sheets (vide sections 104 and 207). A list of questions for the examination of Range Offices is embodied in Appendix XXXVII. The District Forest Officer should forward a copy of those questions with answers to the Conservator after every inspection, another copy, omitting the questions and answers relating to timber returns, being at the same time forwarded to the Accountant-General.

Inspection of
Range offices.

* When the District Forest Officer is in camp it is advisable that these bills be checked in his camp office.

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& IV.

Cash Accounts.

ACCOUNTS OF SUBORDINATES—continued.

Inspection of
Depots

210. The District Forest Officer will conduct a similar examination of all sale-depots in his district at least once in each forest year, and will take stock of the timber and forest-produce on hand, comparing the amounts with those shown in the registers. He is expected to see that the depot is properly managed and that all accounts, returns and correspondence are in good order. A list of questions for the inspection of sale-depots is contained in Appendix XXXVIII. A copy of this list with answers to the several questions should be sent to the Conservator. The list should be accompanied by a certificate that the District Forest Officer has satisfied himself that the stock on the date of inspection was correct and agreed with the registers.

Forest depots must also be inspected as often as possible, and the above rules for the inspection of sale-depots will be held to apply *mutatis mutandis*.

Part IV.—Accounts of Conservators.

General
duties of Con-
servators in
regard to
accounts.

211. The duties of a Conservator with regard to the forest accounts of his Circle, are to exercise a strict watch over the export and sale of timber and other forest produce, and over the revenue and the whole outlay for Conservancy and Works, and to examine and carefully check the outstanding of revenue and the accounts of timber and other forest produce received monthly from the District Forest Officers with special reference to the following points (vide also instructions contained in Appendix XXX):—

(1) Whether the quantities shown in Form No. 10 as issued to the several works or manufactures are reasonable and proper; and

(2) Whether in the case of produce sold at other than fixed rates fair prices were realized.

NOTE.—Where the right of collecting produce is leased out or sold by Ranges, taluks or other territorial divisions, the estimated quantity of the produce should be given in the returns or the amount realized during the previous year reported.

The Conservator should also generally examine the returns submitted to him with a view to seeing that outstandings are collected as promptly as possible and that there are no apparent irregularities, etc., which would have an adverse effect on the revenue of the district. He should also from time to time take steps to see that the objections raised by his office are promptly replied to by the District Forest Officers.

Cash Accounts.

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Part IV.

ACCOUNTS OF CONSERVATORS—*continued*.

and that proper action is taken on the returned objection statements.

For the purpose of such audit and control each Conservator will be furnished with the returns prescribed in section 208. Conservators will also be furnished with such other details of works in their Circles as they may consider necessary, and may call for copies of any Stock or Revenue returns that may be needed to assist them in checking receipts and charges.

Monthly
Returns to be
furnished by
District Forest
Officers.

The Conservator should carefully watch the action taken by District Forest Officers in surrendering grants as prescribed in section 126, and advise them regarding the same whenever he considers it necessary to do so.

Conservator to
watch the
action taken by
District Forest
Officers in
surrendering
grants

212. The Conservator will notify to the Accountant-General in an objection statement such points as he considers open to question in items of account other than timber accounts (Forms Nos. 10, 11, 13, 14 and 18) submitted by District Forest Officers. He will also similarly notify in Form No. 52 to the District Forest Officers all items objected to in the timber returns and in the statement of outstanding revenue.

Conservator's
Objection
Statement

If any Ranger, Deputy Ranger or Forester is absent on leave, on deputation or under suspension in any month the Conservator or District Forest Officer as the case may be will send an absentee statement for the month to the Accountant-General, showing in detail the arrangements made in consequence of each *absentee*.

Absentee
statement of
Ranger,
Deputy
Ranger and
Foresters on
leave, deputa-
tion, suspen-
sion, etc

213. Each District Forest Office will, if possible, be inspected at least once in each forest year by the Conservator of the Circle, but this inspection will be brought to bear less on matters of account detail, which are within the province of the Accountant-General, than on the general conduct of office work, and specially that part of it relating to professional matters and statistics affecting the present and future management of the forests. With this object the Conservator should carefully scrutinize the Register of Reserved Forests, the Control Books and Working-plan Journals, the Reserve Books and the District Forest Notebook, and should see that these records are maintained in the manner prescribed in Chapter II; he should also examine the return of punishments prescribed in section 47, the correspondence registers, forest offence registers, register of stores, tools and plant, book and map registers, library,

Conservator's
inspection
of offices.

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Part IV.

Cash Accounts.

ACCOUNTS OF CONSERVATORS—*continued.*

map racks, files, lists of pending papers, objection statements and reminder lists issued to Range officers, and see whether the disposal of office business is carried out promptly and methodically. The result of these inspections should be communicated to the District Forest Officer and the Accountant-General should be duly informed of any irregularities which have been noticed in the accounts. Matters of special interest or importance should also be reported to the Board of Revenue and the Conservator shall submit to the Board a special report regarding any office which is at the time of his inspection, in an unsatisfactory state, with the explanation of the District Forest Officer concerned. The District Forest Officer will inform the Conservator of the action taken on his report.

Conservator's
office to be
treated as
'Direction.'

214. A Conservator will draw funds on letters of credit. His office will be treated as a District Forest Office, and designated as 'Direction' and in other matters will follow the procedure laid down for District Forest Offices. The necessary monthly returns will be forwarded direct to the Accountant-General.

Register of
Financial
results.

215. A register in Form No. 49 will be kept in the Conservator's office showing the distribution of receipts and charges, arranged according to districts under the following heads:—

- A. Timber and other produce removed from the forests by Government agency.
- B. Other revenues.
- C. Formation, protection and improvement of forests.

The revenue will be distributed as follows:—

Budget head I will be entered under (A).
Do. heads II, IV and V ... (B).

The Revenue under Budget head III will be entered under (A) or (B) according to local circumstances.

Of the expenditure 'A.—Conservancy and Works'—

Budget head I will be entered under (A).
Do. heads II and IV ... (B).
Do. head VIII ... (C).

The expenditure under the remaining heads of A—(III, V, VI, VII and IX), that under the heads of B—'Establishments,' and the proportion of direction and accounts charges

 Cash Accounts.

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Parts IV
& V.ACCOUNTS OF CONSERVATORS—*continued*.

will be distributed proportionately under A, B and C according to local circumstances and after careful consideration by the Conservator.

The entries will be made once a year from the figures furnished by the Accountant-General under section 218. Having posted the register, Conservators will forward to the Board the abstract (Form No. 83) prescribed in section 263, if possible with their review of the district annual reports, but in any case, so as to reach the Board in time for its Forest Administration Report.

Part V.—Audit by the Accountant-General.

216. The duties of the Accountant-General with regard to forest accounts are as follows :—

Duties of the
Accountant-
General.

- (a) To issue letters of credit on the Conservator's application.
- (b) To audit the monthly accounts submitted by the District Forest Officers and Conservators.
- (c) To conduct the audit of Forest accounts against the total budget grant of each circle under each of the minor heads 'A—Conservancy and Works,' 'B—Establishment.'
- (d) To inspect the Forest accounts of District Forest Offices through the agency of the special auditors of the Local Fund Branch of his office (vide Appendix XXXVI), who should carefully review the ledger accounts of advances and recoveries and the accounts of stores maintained in District Forest Offices.

The Inspection Reports of the Forest accounts will be submitted to the Board of Revenue through the District Forest Officers and Conservators concerned.

217. Any items objected to, or retrenched by the Accountant-General will be entered, in an objection statement which will be forwarded to the District Forest Officer concerned for necessary action.* The form to be used is

Objection
statement.

* The attention of all Forest Officers is specially invited to the following order of the Government of India in the Financial Department, which applies to objections issued from the Comptroller-General's Office and which is here reprinted for their guidance:—

No. 2958, dated 31st August 1869.

"The Accountant-General's objection must prevail absolutely and immediately even to the recovery of arrearages payments, over every authority under that of the Local Government; and, if the Local Government overrules an objection by the Accountant-General, even temporarily, he should respectfully request it to report the fact to the Government of India."

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Cash Accounts

Part V.

AUDIT BY THE ACCOUNTANT-GENERAL—*continued*.

prescribed in the Civil Account Code. The statement (in original) will be returned to the Accountant-General *within a fortnight after receipt*, by the District Forest Officer.

Summary of
Revenue and
Expenditure.

218. After completing the audit of the monthly accounts for each district, the Accountant-General will prepare summaries of revenue and expenditure for the month for communication to Conservators, Principal, Madras Forest College, Coimbatore, and the Agent to the Governor in Ganjām for Parlākimedi Maliahs (Form No. 50).

Accountant-
General to
furnish Conserv-
ators with
final figures.

The Accountant-General will also furnish the Conservators, not later than 1st September, with a statement showing the March final figures of receipts and expenditure for the past year in order to enable them to have correct figures for the preparation of the budget and annual summary of revenue and expenditure (Form No. 80).

Accountant-
General not to
modify Code
forms without
reference to
Board and
Government.

219. The Accountant-General may, from time to time, issue circulars in connection with the control and audit of Forest accounts, but the forms proscribed by the Code should not be modified nor should new forms be introduced without previous reference to the Board of Revenue and Government. Copies of all circulars issued by the Accountant-General will be forwarded to the Board of Revenue and to Conservators.

Annual
Statement of
errors in
accounts, &c.,
to be drawn up
by the Account-
ant-General.

220. Soon after the close of each financial year, the Accountant-General will furnish the Board of Revenue with a statement showing the number of errors discovered in the accounts of Conservators and District Forest Officers, the number of accounts submitted after the prescribed date and the position of each District Forest Office in regard to others in the matter of accuracy and punctuality. The Board will forward copies of this statement to Conservators with such orders as may be considered necessary.

Duties of Officers and Office Business.

Chap. V.

Part I.

CHAPTER V.

DUTIES OF OFFICERS AND OFFICE BUSINESS.

Part I.—District Forest and Range Officers.

221. (1) The District Forest Officer is responsible for the general management of the forests situated in his district and possesses direct control over the forest establishment employed therein.

Relative
position of
Collector,
Conservator
and District
Forest Officer.

(2) The Collector as the head of the district possesses general supervision over the District Forest Officer who shall, pending any reference to higher authority, obey any orders which the Collector may issue.

(3) The Conservator is the chief forest officer of the circle under his charge and possesses complete control over the District Forest Officer in respect of those matters which are specified in clause (4), while in the matters specified in clause (5) the Conservator's control is subject to the powers vested in the Collector.

(4) In the following matters the Collector may *prima facie* be presumed to have no concern and they may be conducted by the District Forest Officer subject to the control of the Conservator, namely :—

(a) sowings and plantings and silvicultural operations of all kinds, valuation surveys, fellings, extraction and disposal of forest produce and any other matters of a purely professional and technical character in so far as they do not affect interests outside the Forest department,

(b) statistics and accounts, live-stock, stores, tools and plant, books and maps, stationery and printing, records and office routine, furniture, uniform and accoutrements, tents and camp equipments,

(c) subordinate forest establishments, their appointment, leave, pay, pensions, allowances, promotion, transfer, touring and conduct.

Provided that the Collector may direct that any matter enumerated in sub-clause (a) above shall be dealt with under clause (5) of this section and provided also that any general proposals for modification in the strength or method of

Chap. V.

Part I.

Duties of Officers and Office Business.

DISTRICT FOREST AND RANGE OFFICERS—*continued.*

employment of subordinate forest establishment shall not be held to be covered by this clause.

(5) In all matters not covered by clause (4) the Collector shall be presumed to be interested and the District Forest Officer shall be bound to keep him fully informed, both by personal conference and otherwise, of all matters of importance. In particular, in matters in which the Forest department comes into direct contact with the public and other departments, such as proposals for reservation and disafforestation, rules for the management of reserved and unreserved lands and the levy of seigniorage, game rules, timber transit rules, grazing, the formation of forest panchayats, the supply of firewood for the public, the issue of timber for agricultural and domestic purposes and the like, no orders other than of a routine nature shall be issued by the District Forest Officer without the prior assent of the Collector. If the Collector does not approve of the District Forest Officer's proposals, the Collector's decision will prevail, unless the District Forest Officer elects to refer the matter to the Conservator. In that case the reference to the Conservator shall be submitted through the Collector and, if the Conservator differs from the Collector, he shall forward the correspondence to the Board for decision.

(6) The District Forest Officer shall furnish the Collector by the 10th of each month with a list of communications issued from the District Forest Office during the previous month showing their number and date and an intelligible abstract of their contents. Routine communications regarding matters covered by sub-clauses (b) and (c) of clause (4) may be excluded from this list.

(7) The Collector may call for any paper or any information from the District Forest Office.

Correspondence
of District
Forest Officers

222. All correspondence issued from the District Forest Office will issue in the name of the District Forest Officer and all correspondence intended for the District Forest Officer shall be addressed to him.

All correspondence addressed to the District Forest Officer shall be opened by him in person, and he shall take with him into camp his current register and all currents except those relating to accounts, so that papers may be promptly disposed of without reference to headquarters. Covers superscribed

Duties of Officers and Office Business.

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Part I.

DISTRICT FOREST AND RANGE OFFICERS—*continued*.

"Accounts" may be opened by the Head clerk of the District Forest Office during the absence of the District Forest Officer on tour. Telegrams, addressed to the District Forest Officer and received at headquarters when he is in camp, may, if circumstances permit, be opened by such gazetted officer at headquarters as the Collector may direct and shall be passed on to the Head clerk of the District Forest Office for immediate action, unless the contents of the telegram are such as should be kept confidential, in the opinion of the officer who opens it, in which case he will place it in a sealed cover and forward it to the Head clerk of the District Forest Office for immediate transmission to the District Forest Officer in camp. If there is no gazetted officer at the District Forest Officer's headquarters, the District Forest Officer may authorize his Head clerk to open telegrams received at headquarters when he is in camp.

223. The District Forest Officer shall communicate freely with the Collector and with the Conservator by office note and shall not adopt the letter form except in matters which are likely to go beyond the Collector and Conservator. The District Forest Officer shall not address the Board except through the Conservator.

Correspondence
between
District Forest
Officer,
Collector and
Conservator.

224. All correspondence between Collectors and the Board on forest matters except as provided in section 234 shall pass through the Conservator of the Circle. A copy of the Conservator's endorsements on letters from Collectors to the Board shall be despatched to the Collector concerned on the same day as the originals are despatched to the Board. The Conservator shall also furnish the Collector with a copy of any letter on forest matters falling within clause (5) of section 221 which he may address to the Board, if that letter relates to matters within the Collector's district.

Correspondence
between Collec-
tors and the
Board.

225. The District Forest Officer writing in his own name to a Tahsildar shall employ the same form of address as is used by Divisional Officers. The Tahsildar, in addressing the District Forest Officer, should use the forms employed in addressing a Divisional Officer.

Correspondence
between Forest
Officers and
Tahsildars.

Sub-Divisional and Range Officers will adopt the form of *yathast* or official memorandum when corresponding with Tahsildars. Deputy Rangers and Foresters will adopt the

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Duties of Officers and Office Business

DISTRICT FOREST AND RANGE OFFICERS—*continued.*

arzi form in addressing the Tahsildar, who will reply by *takid*.

226. }
227. } Cancelled.
228. }
229. }

Correspondence
with the
Accountant-
General and
monthly
accounts
Half-yearly
business
statement to
Conservator.

230. The District Forest Officer shall forward monthly accounts direct to the audit officers.

231. A business statement will be submitted every half-year to the Conservator by District Forest Officers, as prescribed in Board's Standing Order No. 165, paragraph 30.

District Forest
Officer's weekly
Reports.

232. Soon after the close of each week the District Forest Officer will submit to the Conservator through the Collector a brief report in diary form of the work done by him during the week and of his observations on tour; this report will also contain a brief note compiled from the Range reports of the previous week on the progress of work in the different Ranges.

The Collector will record his observations and will forward the report to the Conservator who will return it, with his orders and remarks to the District Forest Officer through the Collector.

The weekly report may also be made use of to obtain the Conservator's suggestions on minor matters of professional work.

233. Cancelled.

Civil suits.

234. In all matters relating to civil suits the District Forest Officer should promptly consult the Collector and act on his advice. The Collector will deal with a suit by or against the Forest department as though it related to the Revenue department and will take action in accordance with the directions contained in chapter X of the Board's Standing Orders. The District Forest Officer will keep the Conservator informed of the progress and results of suits.

Criminal cases.

District Forest Officers should report to the Collector before commencing proceedings in any grave or unusual criminal case (*vide* also section 50), and obtain his sanction before retaining a Pleader in the prosecution of any case. Pleaders' fees should invariably be settled and approved in

Duties of Officers and Office Business.

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DISTRICT FOREST AND RANGE OFFICERS—*continued.*

advance. When addressing the Board for sanction to institute or defend suits or other proceedings, Collectors should state the fee which it is proposed to pay the pleader engaged on behalf of Government. The Board of Revenue and Collectors can sanction pleaders' fees at a rate not exceeding Rs. 25 per diem subject to the following limits :—

- | | |
|------------------------------------|-----------------|
| (i) Board of Revenue up to Rs. 300 | } in each case. |
| (ii) Collectors up to Rs. 75 | |

The sanction of Government must be obtained if it is proposed to pay a larger fee than Rs. 300.

235. Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of the records may be kept as small as possible and it is important that all papers should be so arranged as to facilitate reference.

Office work
how to be
conducted.

All correspondence should be condensed as much as possible and repetitions and unnecessary detail avoided, as well as the unnecessary use of vernacular terms. When vernacular terms have to be given, the equivalent in English should also be added when possible. The names of plants, if given in the vernacular, must be accompanied by the scientific name when known.

Long letters and reports should be divided into numbered paragraphs ; and if they are of great length, a brief marginal abstract of each paragraph should be added. The general rules for the conduct of official correspondence are embodied in the Board's Standing Orders (Chapter XVI).

Numbering of
paragraphs
and marginal
references.

The following special instructions have been issued regarding correspondence in Forest Offices :—

Instruction for
minimising cor-
respondence in
Forest offices.

1. The number of registers and forms to be maintained in District Forest and Range offices should be confined to those prescribed in this Code or under the orders of the Government, or the Board, and without the sanction of these authorities no new form should be brought into use.

2. Reminders in regard to all references which are more than a month old should be issued by a monthly list to be despatched on a fixed date to the officers concerned with instructions to return the same within a fortnight with their replies in their own handwriting, reminders in urgent cases being issued in the interval only upon the special orders of the head of the Office.

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Duties of Officers and Office Business.

DISTRICT FOREST AND RANGE OFFICERS—*continued*.

3. The system of correspondence followed in Post Offices, under which the original letter is returned to the sender with the reply written in the marginal space provided for the purpose or on the back, should be adopted as far as possible.

4. The objections on the accounts of subordinate officers should be consolidated in an objection statement to be issued from the District Forest Office on a fixed date each month with instructions to the subordinates concerned to return the same with their replies within a specified period.

Records of
Forest offices.

236. The records of all Forest offices will be arranged and maintained under the disposal number system prescribed for the Offices of the Board of Revenue and Collectors. The rules relating to this system are contained in Board's Standing Order No. 165.

General Orders
and Circulars of
the Board of
Revenue, the
Conservator and
the Accountant-
General.

237. The general orders and circulars of the Board of Revenue, the Conservators and the Accountant-General will be filed separately, according to number and date, in a 'Circular file' to which an alphabetical index shall be attached. If received in duplicate, one copy will be placed with the record to which it relates. If only one copy be available, and it has special reference to any case, a memorandum of its contents will be filed therewith.

Service Order
Book to be
maintained in
each District
Forest Office.

A service Order Book as prescribed in section 254 and an office order book as prescribed in Board's Standing Order No. 159, paragraph 2, shall be maintained in each District Forest Office for orders issued by the District Forest Officer.

Registers of
correspond-
ence.

238. Registers of receipts and issues of correspondence will be kept in books (Forms Nos. 54 and 55). A new series of numbers will be commenced in the register books at the opening of each calendar year.

Registers of
Books and
Maps.

239. There will be a Forest Library in each District Forest Office, and all books and maps must be carefully kept to ensure their remaining in good order and being easily found when required for reference. The books should be kept as much as possible in one place and under the custody of one particular clerk, who will be responsible for their condition and safety. No books should be removed from the Library without the permission of the head of the office. When a

Duties of Officers and Office Business.

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DISTRICT FOREST AND RANGE OFFICERS—*continued.*

book is removed, a receipt must invariably be furnished by the officer removing it and the receipt should be returned to him or cancelled when the book is returned to the library. Every officer on receiving charge of the office should satisfy himself that the library is in good condition and, unless he reports at once that the books are out of order or that any volumes are missing, it will be assumed that he received the library in good order and he will thenceforward be personally responsible for any defects which he could have noticed by inspecting the library on his arrival. A register of books (Form No. 56) must be kept up. The current number of the register and the date of receipt will be entered on each copy on receipt. The rules for the registry and custody of maps will be found in appendix XXXV.

240. Periodicals, such as Part I of the *Port St. George Gazette* and the Forest sheets of the District Gazette, as well as books which are published in parts, must be bound up in volumes, which will usually be yearly. Annual reports and similar publications may also, for convenience of preservation, be bound up in volumes from time to time. A similar procedure will also be adopted in reference to the proceedings of the Board of Revenue.

Binding of
Periodicals.

241. Notifications concerning the Forest Establishment and the management of District Forests should be regularly published in the Forest sheets of the District Gazette, as well as abstracts of important orders and communications likely to be of general interest and monthly statements of receipts and expenditure in Form No. 53. Orders of dismissal may not be published without the sanction of Government.

Notifications
and publica-
tions in the
Forest Sheets of
the District
Gazette.

242. The addenda and corrigenda to this Code, to the Civil Account Code and Civil Service Regulations, and to the Board's Standing Orders, must be entered in their places immediately on receipt, the posting of each list of corrections being noted on the fly leaf. The District Forest Officer will be expected to examine, from time to time, all the copies of these publications maintained in his office, so as to assure himself that they are being properly posted.

Addenda and
Corrigenda to
the Code.

243. District Forest Officers should take special care as to the expenditure of the stationery and printed forms and books. It should be made the duty of one clerk in the office

Stationery
and forms.

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Part I.

Duties of Officers and Office Business.

DISTRICT FOREST AND RANGE OFFICERS—*continued.*

to keep an account of receipts and issues, and this clerk will be held responsible for the custody of the articles generally.

All office records are Government property.

244. All accounts, books, maps, records and papers of a Forest Office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge, or to his departmental superior whenever they may be demanded.

Destruction of useless documents.

245. Soon after the close of the Forest year, the District Forest Officer will examine the records of his office with a view to the destruction of those documents which may be considered of no further use. A large bulk of the correspondence may be got rid of by destroying forwarding dockets, inquiries, and reminders. The destruction of correspondence dealt with under the disposal number system will be governed by the rules in appendix XIV to Board's Standing Order No. 169. Many of the letters relating to questions which have been settled for three full years can also be destroyed, provided the register books contain all that may be necessary to keep on record.

What records to be carefully preserved.

Such documents as registers of reserved forests, annual or special reports, correspondence relating to boundary questions, to rights and privileges of other persons in the forests, to working-plans and annual plans of operations, and to all subjects affecting the general management and history of the forests of the district, and all orders of Government and circulars on important subjects, should be carefully preserved.

Forms Nos. 4, 46 and 48 should be preserved until a working-plan or other report embodying a complete account for the forests in question, of the history and statistics during any period considered, has been prepared or revised.

As a general rule, when monthly or annual returns have been reproduced or adequately summarized in printed working-plans or administration reports, the original manuscript forms, if they have been retained for at least three full years in all, may be destroyed.

A list of those papers which it is proposed to destroy will be submitted to the Conservator, and his authority will be obtained for their destruction. The destruction of Forest records needs most careful supervision and the selection of papers for destruction should never be entrusted to any but

Duties of Officers and Office Business.

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Part I.DISTRICT FOREST AND RANGE OFFICERS—*continued.*

a *Gazetted Officer*, as many papers intimately connected with questions of ownership of land exist in the records and their preservation is a matter of the utmost importance.

No papers which can have any bearing on such questions or on those mentioned in the second paragraph of this section may be destroyed until a list has been submitted to the Collector and his assent to their destruction obtained.

The following statement shows the number of years after which certain records may generally be destroyed in District Forest Offices:—

	YEARS.
1. Pay bills in Range offices	30
2. Range Officer's cash book	25
3. Office order books in Range offices	
4. Sanctioned works register in Range offices	
5. Contract books maintained in Range offices	
6. Stock register of receipts obtained from the stores.	10
7. Offence A—Register	5
8. District Forest Officer's weekly reports	
9. Depot gumastah's cash book	
10. P-1 Register and P-2 Register maintained in the Range offices.	
11. Books maintained for forms Nos. 10, 11, 14 and 18.	3
12. Range Officer's diaries	
13. Fortnightly fire protection returns	
14. Original and triplicate foils of permits	
15. Cash sheets received from depot gumastahs.	3
16. Monthly accounts sent by permit gumastahs and depot gumastahs, extracts of forms 8, 9, 10 and 11 Chalang, Revenue statement	
17. Books maintained by permit gumastahs and depot gumastahs for the return referred to in item 16.	
18. Copies of monthly accounts submitted to the District Forest Officer by Range Officer under A-1 (b) sanctioned works statements, ledger accounts, consolidated work voucher.	
19. P-1 Registers and P-2 Registers maintained by permit gumastahs.	3
20. Forester's diaries	
21. Books maintained for offence statement (monthly).	
22. Counterfoils of invoices of permit gumastahs for minor produce.	
23. Counterfoils of invoices of permit gumastahs for bamboos.	

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DISTRICT FOREST AND RANGE OFFICERS—*continued.*

	YEARS.
24. Counterfoils of invoices issued by the Range Officer when giving either permits or stationery.	
25. Counterfoil books of forest guards' reports.	
26. Counterfoils books of forest guards' diaries.	
27. Tanna P-3 Registers	
28. Tanna P-4 Registers	
29. Tanna P-6 Registers	
30. Forest guards' note books	
31. Register maintained for release of property.	
32. Travelling allowance bill registers opened in Range office.	
33. Travelling allowance bill registers received from subordinates.	
34. Copies of invoices received from subordinates for bamboo and other produce of card board tickets.	3
35. Vouchers below Rs. 25	
36. Range Officer's timber returns	
37. Range Officer's cash sheets	
38. Village Officer's irusalnamas	
39. Village Officer's commission bills	
40. Objection statements on Range Officer's monthly accounts.	
41. Prosecution statements	
42. Stationery indents	
43. Counterfoils of cheque books	
44. Commission bill books	
45. Counterfoils of shooting licenses	
46. Duplicates of permits issued by Range Officers and village headmen.	
47. Miscellaneous petitions	
48. Duplicates of receipts issued by Range Officer.	
49. Duplicates of receipt by permit gumastahs and depot gumastahs	2
49 A. Counterfoils of receipts (Form No. 20) ...	
50. Permit gumastah's weekly revenue statements.	
51. Offence records after disposal of the cases.	
52. Forest guards' diaries	1

Working-plans
and subordinate
officers.

246. The above rules apply, as far as practicable, to Working-plans Officers and those subordinate to District Forest Officers.

Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the registers.

Duties of Officers and Office Business.

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Parts I
& II.

DISTRICT FOREST AND RANGE OFFICERS—continued.

247. A register of forest offences in Form No. 57 will be maintained in each District Forest Office. Annual Form No. 71 will be posted from entries in this register. Corresponding registers in Form No. 58 will be kept in Sub-divisional and Range offices. A register in Form No. 59 showing particulars of the forest produce and other property seized and disposed of under the Forest Act or the rules issued thereunder, should also be maintained in every Range office. An extract from this register giving the particulars for each month should be submitted by Range Officers to the District Forest Officer soon after the close of the month, and an abstract, compiled in the same form, will be forwarded monthly by the District Forest Officer to the Conservator. When any officer subordinate to a Range Officer seizes property, he will report the fact forthwith in Form H (Appendix XXXIII) to the Magistrate having jurisdiction as required by section 41 of the Forest Act. In cases where property seized is subsequently released, a receipt in Form No. 60 should be taken from the person to whom the property has to be returned. These receipts should be submitted by Range Officers to the District Forest Officers with the extract from Form No. 59 above referred to. The first entry in each year's register in Form Nos. 57, 58 and 59 will consist of the serial numbers of pending cases of the preceding year against which disposals will be noted as they occur.

Registers of
Forest Offences
and of Forest
produce and
other property
seized.

In reporting forest offences, the forms inserted in Appendix XXXIII should be used as per instructions therein given.

Part II.—Conservator's Duties and Office Business.

248. It is the duty of a Conservator to make frequent tours of inspection, visiting every district in his charge once a year. Once in two years he is expected to make a detailed inspection in each district visiting, as far as possible, the more important forests and especially those in which works are in progress. In the course of these detailed inspections the following points should receive particular attention :—

Duties of
Conservators.

- (1) *Surveys and Settlements*, made or in progress and their cost, extent to which they are still required; nature and adequacy of the maps and settlement records prepared; results of working under the settlements in force.
- (2) *Working-plans*, already made or in progress and their cost, extent to which plans are still required; results of working of plans in force.

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Part II.

Duties of Officers and Office Business.

CONSERVATOR'S DUTIES AND OFFICE BUSINESS—*continued.*

- (3) *Forest Boundaries*, their nature and state of repair, demarcation work in progress and its cost, demarcation work still to be done.
- (4) *Roads, Buildings, and other similar works*, in existence or under construction, their cost, state of repair; new roads, buildings, or other works required.
- (5) *Executive and protective staff*, its efficiency, state of discipline, etc.
- (6) *Condition of the Forests*, the methods of treatment employed; natural reproduction, causes which interfere with it, etc.
- (7) *Protection of the Forests from injury*, by men, by cattle, by fires, etc.; breaches of the Forest Rules, their frequency and causes.
- (8) *Works of Reproduction and Cultural Improvements*, extent, condition, and cost of plantations made, condition of nurseries; new sowings or plantings required, thinnings, creeper-cutting, etc., extent to which carried on and required.
- (9) *Method of Working and Management in force*, advantages or otherwise of these methods, expenditure incurred on them; outturn of the forests, and financial results.
- (10) *Timber and Fuel Depots*, their situation and adequacy, condition in which kept; state of the records kept up in connection with them, etc.

The Conservator should further see that all money transactions are conducted in accordance with the rules in force; and he should examine the cost of current works, as well as of those which have been spread over several years. He should also ascertain that the District Forest Officer and other members of the Controlling Staff are conversant with their duties, that discipline is maintained, and that work is being properly supervised. The result of these inspections should be communicated to the District Forest Officer through the Collector. The District Forest Officer shall report without undue delay to the Conservator the action taken on the Conservator's Inspection Notes. Conservators shall forward to the Board manuscript copies of these inspection reports which will be printed at the Government Press, Madras, and issued as Board's Proceedings, copies being sent to other Conservators, the Principal, Forest College, Coimbatore, and to the Sylviculturist, Imperial Forest Research Institute, Dehra Dun. Whenever a Conservator desires to draw the Board's special attention to, or obtain its orders on any matters contained in his report, he should do so in a covering letter forwarded through the Collector,

Duties of Officers and Office Business.

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Part II.

CONSERVATOR'S DUTIES AND OFFICE BUSINESS—*continued*.

249. It is the duty of the Conservator to place his professional and technical knowledge freely at the disposal of the Collector of any district within his Circle whenever applied to. He should maintain close and cordial relations with all Collectors within his Circle, should invariably advise them in advance of any visit to their head-quarters and should take every opportunity of personal conference with them on forest matters.

Conservator to place his professional knowledge at the disposal of the Collector.

250. The Conservator's office business will be conducted, as far as practicable, in the manner prescribed for the offices of his subordinates. Registers of receipts and issues of documents, and of books, reports, maps, etc., must be kept as laid down in sections 238 and 239. The disposal number system should be adopted as prescribed in section 236. The provisions of section 245 in regard to the annual destruction of useless documents apply *mutatis mutandis* to the Conservators' offices.

Business in Conservators' offices to be conducted in same manner as in subordinate offices

251. When a Conservator is absent on tour, all letters except those marked 'confidential' may be opened by the Manager if he has the written authority of the Conservator, to whom they will then be forwarded. A tour list in Form No. 61 of all documents received in and issued from the Conservator's office will be sent to him daily, or as frequently as may be possible. The tour list will be accompanied by the letters themselves, and each letter requiring orders must be accompanied by the papers of the case it refers to. These lists will be returned with the requisite orders.

Tour lists of correspondence to be sent to Conservators when absent on tour.

252. When letters are not opened by the Manager in accordance with the preceding section, the Conservator will send to his office the original letters received, together with copies of the replies of any official correspondence which has not passed through his office and which he has carried on on tour. He will keep one camp register for the latter, the entries being numbered consecutively as in the case of other registers.

Correspondence carried on by Conservators when on tour.

253. Communications addressed to the Board of Revenue should, as a rule, be complete in themselves and independent of enclosures. Enclosures of importance can be forwarded, but merely for possible reference on points of detail. Where the case is simple, however, and contained in a few words, and where a brief endorsement sufficiently explains it, such

Correspondence with the Board of Revenue.

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Parts II
& III.

Duties of Officers and Office Business

CONSERVATOR'S DUTIES AND OFFICE BUSINESS—*continued*.

endorsement will answer all purposes. Enclosures may often be forwarded in original to be returned when no longer required. When copies are sent, they should not be *in extenso* when extracts will suffice.

When the Conservator has to submit a report to the Board based on communications from several Collectors or District Forest Officers, a brief précis of the latter will usually be submitted instead of copies of the various communications. Such précis may often be conveniently given in tabular form.

In quoting previous letters to the Board, the number and date of the Proceedings in which they were published should be always given, and in cases where a previous order of Government has to be quoted, its number and date should be given as well.

Further instructions regarding correspondence will be found in the Board's Standing Orders.

Service Order
and Office
Order Books.

254. A Service Order Book will be kept up in each Circle in which will be entered all orders issued by the Conservator relative to the appointment, promotion, leave, etc., of establishments, and these orders will be consecutively numbered for each calendar year. An office order book as prescribed in Board's Standing Order No. 159, paragraph 2, will be maintained.

Part III.—Transfer of Charge.

General.

255. On the occasion of a transfer of charge arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress and all arrangements made in connection with them, as the circumstances of the case admit.

Transfer
Report

256. A report of the transfer of charge of a district (Form No. 62), signed by the relieved and relieving officers, will on the day of transfer be submitted to the Conservator through the Collector.

Duties of
relieved and
relieving
officers.

257. The relieving officer must see that all office books are posted up to date, and, in the case of cash accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him. He

Duties of Officers and Office Business.

Chap. V.

Part III.

TRANSFER OF CHARGE—*continued*.

will also make himself acquainted with all outstandings and liabilities on account of the department, and state that he has done so. He will further take charge of other property belonging to the department as described below. On the day on which he makes over charge of the office, the relieved officer will report the transfer of charge to the officers in charge of the treasuries on which he holds letters of credit, and will, at the foot of the report, send a specimen of the relieving officer's usual signature, in order that the Treasury officers may satisfy themselves as to the validity of the cheques presented by the relieving officer.

The relieved officer will give the relieving officer a list of the important works in hand and those remaining to be taken up with a memorandum of such matters as most require his attention and of any outstandings to or against the department regarding which any difficulty or complication in adjustment is anticipated.

He should specially mention all cases in which the return of security deposits to contractors or others has been withheld.

Besides cash, timber and forest produce, the following are the main classes of property which ordinarily form the subject of transfers between District Forest Officers:—

1. Demarcated reserves.
2. Plantations.
3. Timber depots and revenue stations.
4. Buildings, roads and bridges.
5. Live-stock.
6. Machinery, stores, instruments, tools and tents.
7. Books and maps.
8. Office records.
9. Office furniture.
10. Working-plans.
11. Permits.

In the transfer report, the relieving officer should state by what means he has satisfied himself of the nature and condition of these different classes of property of which he has taken charge.

Live and dead stock and other articles which may be at head-quarters, as well as books and maps, office records and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

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Part III.

Duties of Officers and Office Business

TRANSFER OF CHARGE—*continued*.

In the case of property at a distance from head-quarters the registers and other documents in which they are described should be examined. If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work, stores or other property taken over from his predecessor, he will be held responsible for the same so far as it may have been practicable for him to ascertain such deficiency or defect.

The Cash book will be closed, and the cash balance will be counted, in the presence of both officers, who will then sign the book.

Certificate of
transfer of
charge.

258. A transfer certificate in the form prescribed in the Civil Account Code will be signed by both officers and submitted to the Accountant-General direct as required by article 47, Civil Account Code. A certificate of transfer of charge of a circle will in like manner be forwarded to the Accountant-General, and of a Working-Plans Office to the Conservator.

Transfer of
charge of
Sub-division or
Range.

259. In the case of the transfer of charge of a Sub-division, or Range, a transfer report, similar to that prescribed in section 256, will be made to the District Forest Officer, who will send the original or a copy to the Conservator, and intimate the fact to the Board of Revenue, Land Revenue, Forests, in the prescribed form.

Transfers be-
tween Deputy
Rangers,
Foresters,
Guards
and Depot-
keepers.

260. In the case of transfers between Deputy Rangers not in charge of Ranges, the Range officer is held responsible for seeing that all Government property, records, etc., are properly handed over. In transfers of Foresters, Guards, or Depot-keepers, a transfer report in Form No. 63 or No. 64 shall be submitted to the District Forest Officer through the Range officer, and in the case of depôts the report shall be submitted to the Conservator.

When an officer is transferred from one district to another or from a district establishment to a Conservator's establishment, or from one Conservator's establishment to another, the officer or officers who have been maintaining his default book or books or conduct registers will send it or them to the officer or officers who will have to do so thereafter. A last pay certificate will also be sent to the District Forest-officer of the officer's new district or if he is transferred to a Conservator's establishment to that Conservator.

Submission of Reports, etc.

Chap. VI.

Part I.

CHAPTER VI.

SUBMISSION OF REPORTS, ETC.

Part I.—Annual Reports and Returns.

261. A brief Annual Report or statement of progress in each Forest Division for the forest year ending 30th June will be forwarded by the District Forest Officer to the Conservator of the Circle through the Collector so as to reach him not later than the 15th August written in half margin and accompanied by such of the annual returns detailed in section 263 as the Board of Revenue may direct.

Annual
Reports by
District Forest
Officers.

The Conservator will review each Divisional report, prepare a report for his circle exhibiting in a concise manner the progress of forest administration during the year and the work of individual District Forest Officers and submit it to the Board of Revenue whom it should reach not later than the 1st October. The Division annual returns referred to above and returns embodying the totals for the circle should be appended to the report.

Conservator's
Circle Report.

On receipt of the circle reports, the Board of Revenue will prepare the administration report for the whole Presidency, in which general points arising out of the individual reports should be emphasised, and submit it to Government so as to reach them not later than the 15th November. In this report the Board will summarise the circle reports and their enclosures. Its report will be complete in itself and as concise as possible, dealing mainly with the activities of the Department as affecting the ryot population and the public generally.

The Board's
review of the
circle reports
and administra-
tion report for
the Presidency.

In compiling the circle reports, the Conservators will observe the following instructions laid down in the India Forest Code :—

1. The maximum limit of 20 pages of print should be printed at the heading of the table of contents and it should not be exceeded unless the writer has previously obtained the permission of the Government to exceed it in a particular

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Part I.

Submission of Reports, etc.

ANNUAL REPORTS AND RETURNS—*continued.*

2. The report should contain only the explanation of really important or suggestive variations in the statistics, and the statement of really noteworthy facts in the history of the year's administration.

3. No mere paraphrasing and reproduction of the statistics should be allowed in the report.

4. All attempts to offer explanations of variations in the figures, which are not important or unusual, should be excluded unless the fact alleged in explanation is in itself important enough to demand mention.

5. The idea that it is necessary to say something should be discarded, and it should be recognised that the briefer a report is the better, provided that it says all that is needed for an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's works.

6. The introduction into the text of large numbers of tables of statistics (usually a reproduction in an abridged form of the statistics in the appendices) detracts from the value and interest of a report while it greatly increases the cost of printing. *The body of the report should be almost entirely in narrative form.* It will occasionally be necessary to introduce tables of comparative statistics into the narrative, but such tables should be brief and simple and their number rigidly restricted.

7. The number of maps or diagrams should be restricted; they should be placed at the beginning or end of the volume.

8. Tables of statistics should not be printed sideways on a page unless distinct economy of space thereby results. The foolscap size lends itself easily to the printing of tables with their heading across instead of along the length of the page.

9. Pages of tabular matter should not be printed with the columns left entirely or almost entirely blank.

10. It is seldom necessary to give in full detail and in separate columns in tables of statistics the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.

Submission of Reports, etc.

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Part I.

ANNUAL REPORTS AND RETURNS—*continued.*

11. Cross references between the statistical tables and the paragraphs discussing them should be given by means of marginal entries on the paragraphs and, if possible, also on the tables themselves.

262. The subjects treated of will be arranged as follows :—

Arrangement of subjects

INTRODUCTION.

CHAPTER I.—CONSTITUTION OF STATE FORESTS—

- (i) Alteration in area.
- (ii) Forest Settlements.
- (iii) Demarcation.
- (iv) Surveys.

CHAPTER II.—MANAGEMENT OF STATE FORESTS—

- (1) Regulation of management—
 - (a) Preparation and Control of Regular Working-Plans.
 - (b) Preliminary Working-Plan Reports.
 - (c) Plans of operations.
- (2) Communications and Buildings—
 - (a) Roads and bridges.
 - (b) Buildings.
 - (c) Miscellaneous works.
- (3) Protection of Forests—
 - (a) General protection.
 - (b) Protection from fire.
 - (c) Protection from cattle.
 - (d) Protection from injuries from natural causes.
- (4) Sylviculture—
 - (a) Natural reproduction.
 - (b) Artificial reproduction.
 - (c) Operations for the improvement of the growing stock.
 - (d) Experiments.
- (5) Exploitation—
 - (a) System of Management—
 - (i) Major Forest Produce.
 - (ii) Minor Forest Produce.
 - (b) Agency of Exploitation—
 - (i) Departmental Agency.
 - (ii) Purchasers.

Chap VI.

Part I

Submission of Reports, etc.

ANNUAL REPORTS AND RETURNS—*continued.*

- (iii) Rights and privileges.
- (iv) Free grants.
- (c) Outturn and sources of forest produce.

CHAPTER III.—FINANCIAL RESULTS.

CHAPTER IV.—ADMINISTRATION.

CHAPTER V.—GENERAL.

General Remarks.

Instructions for
preparing the
Annual Report.

The introduction should only deal in a summary way with the points contained in the report; any special matters not directly connected with the administration of the forest property of the State, but bearing on it (such as the export and import of forest produce), should be included in 'General Remarks.'

In Chapter II under sub-head (4) (a) 'Natural Reproduction,' the measures adopted to ensure or improve it should be noted. Under sub-head 5, the extent as well as the manner of the exploitation of the forests should be noted.

Chapter IV on 'Administration' should contain all remarks regarding the relation of Forest Administration to the General Administration of the country; establishments and their recruitment; forest instruction, etc.

The Report should give a clear and precise history of the work of the year, and, whenever necessary, the result should be compared with those of former years.

For the purpose of instituting a comparison between the expenditure incurred on forest surveys executed by the Forest Survey Branch and those executed by the Survey of India Department, the Survey year ending 31st August should be adopted.

Each sub-head will ordinarily commence with some general remarks on the subject referring to the whole Circle, accompanied by an abstract exhibiting the progress of the work, and then will follow the more important details of the work in each district under such sub-head.

The outturn and the financial results should, whenever practicable, be shown separately for Reserved Forests and Reserved Lands.

Submission of Reports, etc.

Chap VI

Part I.

ANNUAL REPORTS AND RETURNS—*continued.*

Wherever a Working-Plan exists, it should be explained how far the forests have been managed in accordance with its provisions.

Care must be taken to exclude all unnecessary details, and it should be understood that the Annual Report is not the place for discussing subjects which require the separate orders of Government.

Attached will be an appendix which will contain such additional interesting and important details in any district as may be desirable to put on record. Wherever it may appear useful, the report may be illustrated by maps.

263. The following returns will accompany the Annual Reports:—

Returns to
accompany
the Annual
Reports.

	Form No.
1. Area of Reserved Forests	65
2. Area of Reserved Lands	
3. Area of Unclassed forests	
4. Progress made in, and expenditure incurred on, Forest Settlements	66
5. Demarcation and Maintenance of Boundaries	67
6. Progress made in Working-Plans	69
7. Communications and Buildings	70
8. Prosecutions for breaches of Forest rules	71
9. Area of forest tracts protected from fire ..	72
10. Areas open and closed to Grazing	73
11. Value of Grazing in State Forests	74
12. Artificial reproduction	75
13. Annual statement showing the outturn of timber and fuel	76
14. Annual statement showing the outturn of minor forest produce	77
15. Annual account of timber, etc.; in depots and sold locally	78
16. Annual abstract showing the value of timber and produce at sale depots ..	79
17. Annual summary of the revenue and expenditure of the different districts	80
18. Annual statement of outstandings and liabilities on account of contractors and disbursers	81
19. Annual statement of outstandings on account of revenue	82
20. Annual statement of financial results	83
21. Annual return of elephants	84
22. Abstract of value of live-stock, stores, tools and plant	85

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Part I.

Submission of Reports, etc

ANNUAL REPORTS AND RETURNS—*continued*.

The District Forest Officers of districts in which there are tramways will also submit tramway statements as per Form No. 86. These statements need not be printed in the circle reports as the general result of the year's working will be noticed in the reports themselves.

No additional returns giving, in a different form, the information contained in the above statements should be submitted.

The Accountant-General will prepare Form No. 81 and forward it under his signature to the Conservators of Forests. The Conservators of Forests will prepare Forms Nos. 80 and 82, the former from the figures furnished by the Accountant-General under section 218.

Treatment of
fractions.

264. Except in Forms Nos. 80 to 82, fractions of rupees, square miles, acres, or cubic feet, if exceeding one-half, will be taken as a full rupee, square mile, acre, or cubic foot, as the case may be; if one-half or less, they will be omitted.

Form No. 72,
Area fire-
protected.

265. In Form No. 72 are to be entered such forest tracts as are under fire-protection, whether 'special,' i.e., with fire lines and under the charge of fire patrols, or 'general,' i.e., with the ordinary staff assisted possibly by few patrols. The 'special' tracts should be first entered and totalled separately, and the 'general' tracts afterwards. Areas such as ever-green *ghat* forests, small plantations surrounded by cultivated country, delta forests and the like, in which fires do not ordinarily occur, should not be entered at all. The form will refer both to reserved forests and reserved lands under 'special' fire-protection. The annual returns of the District Forest Officer should give details per range for areas both under special and general protection, but in the return appended to circle reports, district totals alone should be given for both special and general areas.

Form No. 73 should give the total area closed and open to grazing for each district separately for reserved forests and reserved lands, and care should be taken to make the entries in the various columns as particularised below:—

(1) *Columns 2 and 3*.—Areas closed to all animals (including of course sheep and goats).

(2) *Columns 4 and 5*.—Areas closed only to sheep and goats but open to other animals (assuming that any area closed to sheep is also closed to goats).

Submission of Reports, etc.

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Part I.

ANNUAL REPORTS AND RETURNS—*continued*.

(3) *Column 6*.—Area closed only to goats but open to all other animals.

(4) *Column 7*.—Areas open to goats and other animals.

(5) Total grazing area of the district (i.e., the totals of columns 2 to 7).

Figures in column 2 "area closed to all animals" should not be included in column 6 "area closed only to goats but open to all other animals." The total area closed to goats would be the totals of columns 2 to 6.

266. In Form No. 75 the regular plantations will be given first, and the columns totalled. After this all other cultural operations will be recorded in such manner as may be considered necessary. The sum total of the column 'charges' will comprise the expenditure under A-VII(e) and such portions of the expenditure under other sub-heads of A-VIII in Form No. 80 as should be debited against 'sowing and planting.'

Form No. 75,
Area of
plantations

267. Forms Nos 76 and 77 will be prepared from the monthly Forms Nos. 10, 13 and 18. In Form No. 76 District totals should be shown separately for each class of forests (reserved forests, reserved lands and unreserved lands). In districts in which any one kind of wood possesses a special value, such as teak or sandalwood, transactions in these woods may be shown separately from those in woods of other descriptions. Both the English and botanical names of the different species of trees should be given, the botanical name being inserted in brackets after the English name.

Form No. 76,
Output of
timber and fuel,
Form No. 77,
Output of
minor forest
produce.

268. Form No. 78 will be prepared as an abstract for each district showing the opening balances, the receipts and disposals during the year and the closing balances in lump sums under the main heads of timber, fuel, bamboos and minor produce. Timber and fuel should be shown in cubic feet; bamboos in number and minor produce in quarters of 28 lb.

Form No. 78,
Annual account
of timber, etc.,
in depots and
sold locally.

269. The object of Form No. 78 is to give a balanced account of all timber and other produce cut or collected by Government Agency and sold locally or received and disposed of in sale depots.

Form No. 78,
Balanced
account of
timber in
depots and
sold locally.

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Parts I &

II

Submission of Reports, etc.

ANNUAL REPORTS AND RETURNS—continued.

Value of timber
and produce at
sale depots
shown in Form
No. 70.

270. In preparing Form No. 79 care should be taken that sufficient allowance is made for deterioration in the value of stock in hand, so that the figures entered at the close of the year may represent its value as correctly as possible.

Value of live
and dead stock

A return of live-stock in Form No. 84 and a separate return of buildings and stores in Form No. 85 will also be submitted. Form No. 84 will consist of two parts, the first part showing separately for elephants and for other live-stock particulars of the number and value of the animals on hand at commencement and end of year, the number of animals received and disposed of during the year and the total expenditure on their maintenance. Part II will show in detail how the elephants were disposed of. The details of live-stock will be taken from the previous year's return with the necessary alterations. Form No. 85 will be compiled from Form No. 21 and will show totals under the main heads of (1) Buildings and (2) Stores which will include all dead-stock.

Form No. 83,
Financial
Results

271. The entries in Form No. 83 will be an abstract of the entries in the Register of financial results (Form No. 49) furnished to the Board by Conservators as prescribed in section 215.

Part II.—Miscellaneous.

Other Annual
Returns.

272. The following returns are also furnished annually by District Forest Officers, and care should be taken that they are despatched to the Accountant-General without fail on the prescribed dates:—

Returns of
Establishment
for Accountant-
General.

(1) As soon as possible after 1st April and in any case not later than the 15th May, Detailed Statements of Establishment in the forms supplied by the Accountant-General.

List of Estab-
lishment for
the Annual
Civil List.

(2) On the 1st November, List of Establishment should be forwarded for insertion in the Annual Civil List published by Government. From these returns, a general list is compiled in the office of the Accountant-General and submitted to the Secretary to Government, Revenue Department. Subordinates in receipt of salaries below Rs. 50 should be excluded. A memorandum of changes that have occurred between the 1st November and 31st December should be forwarded on the latter date for final revision of the list.

Tour statements
of Conservators
and District
Forest Officers.

Besides the above returns Conservators and District Forest Officers are required to submit half-yearly tour statements in

Submission of Reports, etc

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Part II.

MISCELLANEOUS—continued.

Form No. 87 to the Board of Revenue. These returns are for the Forest half-year and each statement should be submitted within fifteen days after the close of the period to which it relates. A statement showing the dates of inspection of each reserve must accompany each half-yearly tour statement of District Forest Officers.

Conservators and District Forest Officers are expected to spend at least six months in camp during each Forest year, and the return for the half-year ending 30th June should show the total number of days spent in camp during the year.

273. On or before the 30th April, indents for stationery required for the ensuing forest year should be forwarded to the Superintendent of Stationery by Conservators and District Forest Officers. The rules regulating the supply and consumption of stationery and printed forms are contained in a separate manual.

Stationery
Indents.

274. Consolidated lists of Registers which should be maintained in Conservators', District Forest and Range Offices, and of periodicals which should be sent from these offices are given on pages xix to xliii of this Code, which also shows where the forms prescribed can be found. The dates prescribed for the several periodicals should be strictly adhered to.

Lists of
Registers
and Returns.

No new register or form shall be prescribed and no new return shall be brought into use except under the orders of Government or the Board of Revenue.

275. The Forest Member of the Board of Revenue will himself prepare and submit in manuscript to Government on or before the 1st November information abstracted from the Annual Administration Report of the Forest Department for use in compiling notes on production and distribution in Chapter IV in the Administration Report of the Presidency. The summary should be so prepared as to be of interest and value both to officials and to the public; all mention of detailed figures should be avoided as far as possible.

Production and
Distribution
prepared for
the Presidency
Administration
Report.

276. Government having ordered a uniform to be worn by Executive and Protective Forest Officers while on duty, the pattern prescribed and the conditions of supply with other necessary particulars are given in appendix XXXI.

Uniform to be
worn by Execu-
tive and Pro-
tective officers.

277. Service books must be carefully maintained for all non-gazetted officers holding substantive appointments on the

Service Books
and application
for Pension.

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Part II.

Submission of Reports, etc

MISCELLANEOUS—continued.

permanent establishment. The provisions relating to the upkeep of service books are contained in articles 816-822 of the Civil Service Regulations. These service books should be examined and verified annually by the head of the office, and should be so maintained that at the close of an officer's service, his application for pension may be prepared without delay and submitted for the orders of Government through the Accountant-General. The pension applications of officers of and above the rank of Deputy Ranger should be submitted through the Conservator; but all references, calling for further information in connection therewith, may be made direct to the District Forest Officers concerned, so as to avoid unnecessary delay. In regard to all subordinates of and below the rank of Ranger, the District Forest Officer will be considered to be 'the head of the office' for the purposes of this section. For officers of the Provincial Service, the Board of Revenue will discharge the duties of "the head of the office."

Maintenance of
Conduct
Registers for
Deputy
Rangers and
Rangers

278. A conduct register for every permanent subordinate in the classes of Deputy Rangers and Rangers will be maintained in the office of the Conservator (duplicates being maintained in District Forest offices) in which under the orders of the Conservator entries will be made from time to time on the work, conduct, punishments awarded, etc.; an abstract of the District Forest Officer's half-yearly reports shall also be entered. It will be convenient to note promotions, leave, etc., in the conduct registers, but these registers will not in any way replace the service registers prescribed in Chapter XLIII of the Civil Service Regulations. Black-marks will be recorded in the conduct registers of Rangers and Deputy Rangers, and defaulter books will be kept by Conservators for every member of their own permanent establishments, clerical and menial, and by District Forest Officers for all subordinates subject to the black-mark rules in their districts except Rangers and Deputy Rangers for whom duplicate conduct registers are maintained. Every black-mark and every punishment under the black-mark rules, inflicted by a Conservator will be communicated at once to the District Forest Officer of the district where the subordinate to whom the black-mark is awarded is working; every black-mark inflicted by a District Forest Officer on a Ranger or a Deputy Ranger or by a Sub-

Submission of Reports, etc.

Chap. VI.

Part II.

MISCELLANEOUS—continued.

Divisional officer on a Deputy Ranger will be communicated forthwith by the District Forest Officer to the Conservator, and every black-mark inflicted by a Sub-Divisional officer or Ranger will be communicated to the District Forest Officer.

When a Ranger is permanently promoted to the Provincial Forest Service his conduct register will be forwarded to the Board of Revenue for future maintenance and record.

The half-yearly reports above referred to should contain an abstract of the work done by each subordinate and notes on his conduct during the half-year and should reach the Conservator by the 15th July and 15th January.

*Half-yearly
Reports on the
conduct of
Subordinate
officers.*

APPENDICES.

APPENDIX I. FORMS.

Appx. I, Form No. 1.]

Classified List

FORM

CLASSIFIED List of Forest Officers in Madras Presidency

I.—IMPERIAL

No.	Names.	Date of birth.	Vernacular and other tests passed.	Charge and headquarters and date of appointments thereto.	Date of appointment to Forest Department.
(1)	(2)	(3)	(4)	(5)	(6)
	CONSERVATORS—(3).	D. M. T.			
1	A.B. ...	5 9 50	Hin, H.S.	Central Circle, Madras (July 1904)	December 8, 1876.
	DEPUTY AND ASSISTANT CONSERVATORS—().				
	UPPER CONSERVATORS.				
19	G.D. ...	2 10 71	Can, T.T., P.L., F.R., Pro.	North Combaratore, Combaratore (April 1901)	November 27, 1893
	ASSISTANT CONSERVATORS.				
27	E.F. ...	5 4 82	Tam., T.T.	South Malabar, Nilam-hur (January 1900).	December 15, 1905

II.—PROVINCIAL

No.	Names	Date of birth	Vernacular and other tests passed	Charge and headquarters and date of appointments thereto	Date of appointment to Forest Department	Date of substantive appointment to class of Rangers.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	EXTRA DEPUTY CONSERVATORS—()					
	G.H. ...	17 9 53	B.A., D.D.R., 1897.	East Cuddapah (Cuddapah), June 1906	October 7, 1891	July 1894, 1.
	EXTRA ASSISTANT CONSERVATORS—().					
	K.L. ...	3 5 08	D.D.R., Htn, H.S.,	Kistna, Vasulipatam, 1908	May 1891.	May 1891, 1.

of Forest Officers.

[Appx. I, Form No. 1.]

No. 1.

[Code Section 25.]

(with Coorg) corrected up to $\frac{1st\ January}{1st\ July} 19$

FOREST SERVICE.

No.	Date of appointment to class of		Emoluments.			Remarks.
	Assistant Conservator of Forests.	Deputy Conservator of Forests.	Substantive pay.	Allowance.	Total	
	(7)	(8)	(9)	(10)	(11)	(12)
1	December 4, 1870 ...	October 13, 1882	1,200	...	1,000	
	"	"	"	"	"	"
19	November 27, 1893 ...	April 19, 1901. ...	80	...	950	Also in charge of Youth Colonization.
	"	"	"	"	"	"
27	December 12, 1903 ...	...	420	...	420	Acting District Forest Officer, South Malabar.
	"	"	"	"	"	"

FOREST SERVICE.

No.	Date of substantive appointment.			Emoluments.			Remarks.
	To class of Extra Assistant Conservators.	To class of Extra Deputy Conservators.	To present grade.	Substantive pay.	Allowances.	Total.	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	October 14, 1878...	August, 1901...	August 5, 1904...	650	...	550	...
	"	"	"	"	"	"	"
1	October 23, 1892...	...	August 10, 1900...	350	...	350	...
	"	"	"	"	"	"	"

Classified List of Forest Officers. [Appx. I, Form No 1.

IV.—CLASSIFIED List of Forest Divisions.

Number and name of division.	Classifica- tion.
1. Ganjam	Major.
2. Vizagapatam	Minor.
3. Godāvari, Upper	Do.
4. Do. Lower	Major.
5. Kistna	Minor.
6. Guntūr	Major.
7. Kurnool, West	Do.
8. Do. South	Do.
9. Do. East	Minor.
10. Bellary	Major.
11. Anantapur	Do.
12. Cuddapah, West	Minor.
13. Do. East... ..	Major.
14. Nellore	Do.
15. Chinglepat	Minor.
16. Vellore, North	Do.
17. Do. South	Major.
18. Do. West	Do.
19. Chittoor	Do.
20. South Arcot cum Tanjore	Minor.
21. Salem, North... ..	Major.
22. Do. South	Do.
23. The Nilgiris	Do.
24. Kollegal	Minor.
25. Coimbatore, North	Major.
26. Do. Central	Minor.
27. Do. South	Major.
28. Malabar, North	Do.
29. Do. South	Do.
30. Mangalore, North	Minor.
31. Do. South	Major.
32. Tinnevely cum Ramnad	Do.
33. Madura	Do.
34. Trichinopoly	Do.

V.—List of Officers on Leave.

Number.	Name of officer.	Departmental rank.	Amount of leave.	Date of commencement of leave.	Date of expiry of leave.

Appx. I, Form No 1.]

Classified List

VI.—SUBORDINATE

No	Name.	Date of birth	Vernacular and other tests passed.	Circle.	Present charge and date of appointment thereto.	Head-quarter station
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RAVOPPI—(143).	D. M. Y.				
	R. L.	10 10 01	Dept. Test, Forestry (Inter-mediate)	Southern	Nidaria (May 1901).	Muduma-lal.

 Appx 1. Form No. 1.] Classified List of Forest Officers.

Explanation of Abbreviations

Tam	...	Tamil.
Tel.	...	Telugu.
Can	..	Canarese.
Mal	...	Malayalam.
Hin.	...	Hindustani.
Hirdi	..	Hindi.
Ur	..	Urdu.
Bur.	..	Burmese.
H S †	..	Higher Standard.
L S †	..	Lower Standard.
C. T. †	..	Colloquial Test.
T. T. †	..	Third-class Test.
F. L.	..	Passed the Departmental Examination in Forest Law.
F. R.	...	Do. in Forest Revenue.
Pro.	..	Do. 10 Procedure and Accounts.
Surv., H. S.	..	Passed Surveying by the Higher Standard.
Surv., L. S.	..	Do. Lower Standard.
Surv. T	...	Qualified in Surveying according to test prescribed in G O., No. 1011 of 2th July 1875.
Depl. T.	...	Passed Departmental Test (a) Forest Accounts and Returns, (b) Forest Act and Rules.
L T	...	Passed Language Test.
*	...	Appointed by His Majesty's Secretary of State for India as Assistant Conservator of Forests.
F.C.H.	...	Fellow of the Royal Indian Engineering College, Cooper's Hill.
D.D.R.	...	Obtained Forest Ranger's Higher Standard Certificate, Dehra Dun.
* D.D.R.	...	Do. do. with honours.
D D F.	..	Obtained Forester's Lower Standard Certificate, Dehra Dun.
* D.D.F.	..	Do. do. with honours.
M.B.	With honours	Obtained Forest Ranger's Honours Certificate, Coimbatore.
M.R.H.	...	Do. Higher Standard Certificate, Coimbatore.
M.H.L.	...	Do. Lower Standard Certificate, Coimbatore.
Matric.	..	Passed Matriculation Examination of the Madras University.
S S L C.	..	Secondary School-leaving Certificate.
Middle School	..	Passed Middle School Examination in the First Class.
A.A.	...	Acting Allowance.
L A.	...	Local Allowance.
C.A.	...	Convoynance Allowance.
Ch. A	...	Charge Allowance.
F.T.S.	...	Obtained certificate of training at the Forest Training School.
H.W.	..	Hand-writing.

† The name of the language, abbreviated as shown above, should follow these letters indicating the standard of examination passed.

Register showing Recoveries of Rent. [Appx. I, Form No 2.]

[Code Section 14.]

FORM No. 2.

FOREST DEPARTMENT, MADRAS.

for 191 -191

Register showing Recoveries of Rent in the district of

Range.	Name of the building.	Total cost of the building and site and charges for its maintenance and repairs.	Rate.	Rents realized for												Remarks.
				April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	
Kodur	Rango House.	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	

* A. B., third-grade Ranger.

† From 10th June O. D., fourth-grade Ranger.

Register of annual yield, etc. [Appx I, Form No. 4

[Code Sections 74 & 215.]

FORM No. 4—(Full Sheet).

FOREST DEPARTMENT, MADRAS.

Resurvey of annual yield in Material of the Anamalai Block, Anamalai Range, South Coimbatore District.

Month.	Block or compartment.	Description of forest.	Nature of cutting.	Description of trees or other produce.	Number of trees felling.	Timber.										Bamboo.	Sawn wood.				Grass and fodder grass.	Remarks.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
						Logs.		Scanthines.		No.	O. feet.	No. of logs, b. or q. ft.	Tons.	Qrs.	Lb.		No.	Qrs.	Lb.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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July 1906.	Anamalai Block I (Teladu).	Green	Selection felling.	Teak Mathi	3	6	85	3	25

Note.—If the number of trees cannot be given as happens in the case of coppice fellings, or if dry and fallen wood is cut, column 6 may be left blank and the entry made in columns 7 to 13 only.

* The maund being a variable weight should not be quoted in account.

Appx. I, Form No. 5.]

Control

[Book]

FORM

FOREST DEPARTMENT,
Control Book and Register of yield and outturn for the Kodur

Provisions of Working-plans						Result of			
Year or period for which operations are prescribed	Locality to be exploited.			Nature of fellings to be made.	Area, number of trees or quantity of material to be exploited.	Year of working.	Locality exploited.		
	Block of forest	Compartments	Area.				Block of forest.	Compartments	Area
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1901-07 ...	Balsapalli ...		ACR		ACR		Kodur Range Coppice		
		16	297	Coppice with Standards	670	1906-07	Balsapalli.	16	297
		17	129					17	129
		40	200					40	200
		60	143					60	43
1901-05 to 1906-07.	Neradiakon. Eswaramala. Musalikunta. Koduri ... Madhavaram.	Nal.	45	Selection Red-sanders (Pteroscarpus santalinus) trees.	2,000 trees annually	1906-07.	Neradiakon. do.	Nal.	405
		3	203					3	203
		Nal.	32					Nal.	92
		Nal.	216					Nal.	216
		1	332					..	Madhavaram (Part).

Book, Etc.

[Appx. I, Form No. 5.]

No. 5.

[Code section 88.]

MADRAS, CUDDAPAH DISTRICT.

Range, Kodur Working Circle, for the Financial year 1906-1907.

operations.		Comparison.		Outturn--Timber and fuel.		Outturn--other produce.		Remarks.
Nature of fellings made.	Area, number of trees or quantity of material exploited.	Excess.	Deficit.	Kind and quantity.	Volume in cubic feet.	Kind and quantity.	Value (gross).	
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		(19)
<i>Working Circle.</i>								
	ACS.		ACS.					Rs. A. P.
Coppice with Standards	570	Nil.	100	Red-sanders ...	6,480		...	
				Red-sanders fuel billets.	618,000		...	
				Red-sanders log-gots.	420,000	...	...
				...	...	Gross 1,609 H.L.	372 8 10	
<i>Forest Working Circle.</i>								
	Trees.		Trees.					
Selection Red-sanders (Pteris carpinifolia) trees.	405	Nil.	125	1,050 Red-sanders scantlings	426	Nil.	..	Loss in conversion 719 cubic feet.
				1,230 "	516			
				1,271 "	1,001			
				410 Red-sanders trees.	24,178			
				250 "	21,920			
				200 "	16,128			
				230 "	15,127			
680	52,114							

Appx. I, Form No. 6] Record of works of reproduction, etc.

[Book.]

FORM No. 6.

[Code Section 88.]

FOREST DEPARTMENT, MADRAS, CUDDAPAH DISTRICT.

Record of works of reproduction and improvement in the Kodur Range,
Kodur Working Circle, for the financial year 1906-1907.

Provisions of Working-plans.			Result of Operations		Remarks.
Locality.	Description of work.	Cost.	Description of work.	Cost.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Kodur Range Coppice Working Circle.</i>					
		RS.		RS.	
Balapalli coupes XVI and XVII.	20 acres to be planted with one year old sal seedlings ...	300	10 acres only planted with seedlings out of the forest ...	160	
Do.	Formation of nursery, 40' x 40' for next year's plantations ..	15	A nursery 60' x 60' completed .	20	
<i>Kodur Range High Forest Working Circle.</i>					
Neridikonda.	10 acres to be planted with one year old sal seedlings ...	150	10 acres planted ...	160	
Whole area.	1,800 yards of cleared line between compartments 15 and 16 to be made into cart-road ...	1,800	1,500 yards of road constructed ...	1,250	
Do.	Nat.	...	200 boundary stones with numbers set erected on boundary line	250	

Register of Timber yield, etc. [Appx. I, Form No. 7.]

[Book.]

FORM No. 7.

[Code Sections 74, 89 & 92.]

Register showing the gross yield of Timber fellings by Government Agency in the Annamalai Range.

Forest Range.	Locality.	How obtained.	Description of trees.		Length of workable stem Feet.	Mean girth. Inches.	Cubical contents. $\left(\frac{G^2}{4}\right) L$.	How disposed of.	Outturn carried to Form 8.		Percentage of loss by conversion.	Remarks.
			No.	Species.					Details.	Total cubical contents.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ON HAND FROM PREVIOUS MONTH.												
Annamalai	Tokudi	...	19, 23	Teak	...	...	...	...	.....	...	...	...
	Coupe IX.	...	45, 47 to 69, 81, 84, 25 "	Do.	52 ft.	44	44	Converted.	1 beam, 26' x 10" x 8"; 1 beam, 26' x 8" x 6".	23	48	
			46 "	Do.	39	51	44	...	...	...	...
			60 "	Matti	32	48	32	Logged	1 log, 18' x 44" x 10"; 1 log, 13' 6" x 40".	24	25	
FELLED DURING THE MONTH.												
			65 "	Teak	50	44	42	Converted.	2 beams, 20' x 12" x 6"; 3 scantl. inga, 10' x 4" x 3".	22.5	48	
			66 "	Do.	48	47	46	Logged	1 log, 24' x 46" x 10"; 1 log, 23' x 42".	40	18	
			67 "	Do.	...	...	...	...	.....	...	...
			68 "	Do.	...	...	...	...	.....	...	...
			69 "	Matti	30	54	38	Logged	1 log, 17' x 50" x 10"; 1 log, 12' 6" x 46".	31	18	
			70 "	Do.	47	49	49	...	...	...	...
			71 "	Teak	35	53	43	...	...	...	...
			72 "	Do.	50	56	63	...	...	...	...

• The cubical contents calculated by this formula are 22 per cent less than the actual cubical contents worked out by the true formula $L \cdot \pi \cdot r^2$.

Appx. I, Form No. 8]

Register of

Book.]

FORM

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE

REGISTER of Receipts of Timber, etc., in the

Depot number.	Whence received.	How obtained.	Date of receipt.	Timber and other Produce.	Marks.
				Description.	
(1)	(2)	(3)	(4)	(5)	(6)

On hand on

85		"	"	Teak log ...	AF 15A.
92	.	"	"	Do. ...	" 17
128	..	"	"	Do. .	" 29B.
1906-07. 1	Tekadi Coupe IX.	Conversion	3 July 1906	Teak beam ...	AF 25A.
2	Do.	Do.	Do.	Do. ..	" 25B.
3	Do.	Do.	8 July 1906	Do. ...	" 65A.
4	Do.	Do.	Do.	Do. ...	" 65B.
5	Do.	Do.	Do.	Teak scantlings	" 65
6	Do.	Logging	18 July 1906	Teak log ...	AF 66A.
7	Do.	Do.	Do.	Do. ...	" 66B.
8	...	Conversion of log No. 29-B.	20 July 1906	Teak scantlings ...	...
9	...	Do.	Do.	Do. ...	...
...	..	Do.	...	Wastage ...	...

On hand from

44	...	...	...	Matti log...	AF 16
1906-07. 1	Tetadi Coupe IX.	Conversion	12 July 1906	Do. ...	" 60A.
2	Do.	Do.	Do.	Do. ...	" 60B.
3	Do.	Do.	22 July 1906	Do. ...	" 69A.
4	Do.	Do.	Do.	Do. ...	" 69B.
...	Ayirangal Coupe VII.	Coppice felling.	10 July 1906	Fuel	...
...	Karianahola ...	Felled departmentally.	15 July 1906	Bamboos, big	...
...	Anamalai. ..	Confiscated in C.E., No. 6.	23 July 1906	Vengai log	...
...	Block 1 ..	Do	Do.	Do. ...	...

Timber receipts.

[APP. I, Form No. 8.]

No. 8.

[Code sections 74, 89, 92 & 93.]

DISTRICT, ANAMALAI RANGE.

Tunacudavu Forest Depôt.

Number or quantity.	Measurements.			Date of disposal.	Remarks.
	Length.	Girth of scantling.	Cubic feet		
(7)	(8)	(9)	(10)	(11)	(12)

1st July 1906.

1	26'	4 1/2"	20	20 July 1906	Removed to Anamalai Depôt.
1	25'	6 1/2"	42	18 July 1906	Sold.
1	18'	8 1/2"	04	19 July 1906	Converted into scantlings.
3			126		
1	26'	10" + 8"	14	22 July 1906	Removed to Coimbatore Depôt.
1	26'	8" + 6"	9		
1	20'	12" + 6"	10		
1	20'	12" + 6"	10		
3	10'	4" + 3"	25	18 July 1906	Used departmentally for wire rope way.
1	21'	40"	22	"	"
1	2 1/2'	42"	18	"	"
16	10'	6" + 4"	26 60	24 July 1906	Sold.
12	8'	6" + 1"	16 60	Do.	Do.
	"	"	21 34	10 Sept 1906	Written off. Conservator's S.O. No. 242 of 31st Aug. 1906.

1st July 1906.

1	23'	49"	24	10 July 1906	Removed to Anamalai Depôt.
1	18'	44"	15	16 July 1906	Sold.
1	18' 6"	40"	9	25 July 1906	Hollow and written off under Conservator's S.O. No. 19 of 20th July 1906.
1	17'	50"	18	"	"
1	12' 8"	48	13	"	"
100 stacks.	5'	4' x 4'	8,000	20 July 1906	4,000 cubic feet removed to Pollachi Depôt.
				and	
				24 July 1906	4,000 cubic feet sold.
				22 July 1906	1,000 removed to Coimbatore
				and	Depôt.
2,000	"	"		24 July 1906	1,000 sold.
1	21'	40"	15	26 July 1906	Sold in auction.
1	20'	52"	23		

Appx. I, Form No 9]

Register of timber

[Book.]

FORM

FOREST DEPARTMENT, MADRAS, SOUTH

REGISTER of Disposals of Timber

Number of bill or pass.	Date.	How disposed of.	Description of produce.	Depot number of logs, etc.	Marks.
(1)	(2)	(3)	(4)	(5)	(6)
Invoice No. 25	10 July 1906	Removed to Annam- lai Depot.	Matti	44	AF 16 .
Receipt No. 15.	16 July 1906	Sold	Do	1	" 60A .
" No 16	18 July 1906	Do.	Teak	92	" 17 .
" "	Do	Used departmentally	Teak scant lings.	5	" 65 .
" "	19 July 1906	Converted into scant- lings.	Teak log . .	128	" 29B .
Invoice No. 26.	20 July 1906	Removed to Annam- lai depot.	Do	86	" 15A .
" No. 27.	Do.	Removed to Pollachi depot.	Fuel stacks 5'x4'x4'.		...
" No. 28	22 July 1906	Removed to Coimba- tore depot	Teak beam. Do. Do. Do.	1 2 3 4	AT 25A . " 25B . " 65A . " 65B ...
" No. 29.	Do.	Do.	Bamboos, big.	..	" .
Bill No. 8	24 July 1906	Sold	Teak scant- lings	8	" .
" "	24 July 1906	Do.	Do	9	...
Receipt No. 17.	Do.	Do.	Fuel stacks .		...
" No 18	Do.	Do.	Bamboos		...
" "	25 July 1906	Written off the ac- counts.	Matti log .	2	AF 60B
" "	26 July 1906	Sold	Vengai log . Do	....	...

NOTE.—When a new receipt number is given, the old one on the log should be cancelled

disposals.

[Appx. I Form No. 9.]

No. 9.

[Code Sections 89 & 92.]

COIMBATORE DISTRICT, ANAMALAY RANGE.

from the Tunacadavu Forest Depot.

Number or quantity.	Measurements.			Selling rate		Amount.	Remarks.
	Length.	Girth of scantling.	Cubic feet.	At	Per		
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
				RS. A. P.		RS. A. P.	
1	23'	40"	24	...	...	...
1	18'	44"	15	0 8 0	C. ft.	7 8 0	
1	25'	62"	42	1 8 0	"	63 0 0	
3	10'	4" x 3"	25	"	"		
1	19'	88"	64	...	...	...
1	20'	42"	20	...	...	...
50 stacks	5'	4" x 4'	4,000	..	...	..
1	20'	10" x 8"	14	...	..	..
1	25'	8" x 6"	9	...	..	..
1	20'	12" x 6"	10	...	...	...
1	20'	12" x 6"	10	...	...	...
1,000	...	...	...	...	...	...
16	10'	6" x 4"	26 06	2 4 0	C. ft.	60 0 0	
12	8'	6" x 4"	10 0	2 4 0	"	36 0 0	
50	5'	4" x 4'	4,000	1 8 0	Stack.	75 0 0	
1,000	...	...	..	3 0 0	100	30 0 0	
1	13'0"	40"	9	...	..	..
1	21'	40	16	Highest bidder.		25 0 0	As per Constr.'s S.O. No. 19, dated 20th July 1900
1	20'	52	28				

the tree number and letter should be carefully preserved.

Appx I, Form No. 10]

Timber receipts

[Monthly Return]

FORM

FOREST DEPARTMENT, MADRAS, SOUTH

RECEIPTS and issues of Timber and other Produce

Serial number	Name of depot	Description of timber and other produce.	On hand, 1st July 1900.		Received during the month.		
			Number or quantity	Cubic feet or other unit.	Whence received.	Number or quantity.	Cubic feet or other unit.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Tunusdavan Forest.	Teak logs ...	3	126	Tekadi coupe IX	2	40
2							
3							
4		Teak beams ...	..	..	Do.	1	43
5		Teak scantlings	..	..	By conversion of 1 log of 84 c ft.	28	42 6 1/2
6		" wattle ..	..	..	Do	..	21 3/4
7		" scantlings	..	..	Tekadi coupe IX	3	2 5
8		Matti logs ...	1	24	Do	4	55
9							
10							
11		Fuel stacks 5' X 4' X 4'.	..	..	Felled in coupe VII Ayirangol	100	8,000
12							
13		Hambros. b g	..	..	Felled in Kariyanshola	2,00	.
14							
15		Vengai logs ..	..	..	Confiscated	2	3.

Date

The

and Issues

[Appx 1, Form No 10]

No. 10

[Code Sections 89, 92 to 96, 102, 203, 211 & 267.]

COIMBATORE DISTRICT, ANAMALAI RANGE.

in Depôts during the month of July 1906

Total		Disposed of during the month.			Balance on 31st July 1906		Remarks.
Number or quantity.	Cubic feet or other unit.	How disposed of.	Number or quantity.	Cubic feet or other unit	Number or quantity.	Cubic feet or other unit	
(8)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
5	168	Removed to Anamalai Depôt ...	1	20	2	40	V. 5,
		Sold ...	1	42			
4	43	Converted into scantlings	1	64			
		Removed to Coimbatore Depôt ...	1	43	...	...
26	42.68	Sold ...	28	42.68	...	...
	21.24	...		...	..	21.24	
3	25	Used depart. mentally ..	3	25	...	...
5	79	Removed to Anamalai Depôt ...	1	24	2	31	* Conservator's SO, No 16, dated 20th July 1906.
		Sold ..	1	15			
		Hollow and written off...	* 1	0			
100	8,000	Removed to Pollachi ...	50	4,000	..	...
		Sold ...	50	4,000			
2,000	"	Removed to Coimbatore Depôt ...	1,000	..	...	...
		Sold ...	1,000	...			
2	38	Auctioned ...		38	...	...

Range Officer,
Anamalai Range.

Statement showing dryage. [Appx. 1, Form No. 12.]

FORM No. 12.

DRYAGE STATEMENT.

STATEMENT showing dryage in section A of Coimbatore Depôt of Bolampatty
Range, South Coimbatore District, between 26th June 1906 and 25th
July 1906.

Appx I, Form No 12.]

Statement

FORM

DRIAGE

STATEMENT showing dryage in section A of Coimbatore
between 26th June 1906

Depot section and produce.	Period of receipts		Balance brought over from previous section.	Receipts		Total.		Period of sales.	
	From	To						From	To
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Stack No 2 Billet	1 May 1906	6 May 1906	TONS LB	TONS LB	TONS LB	TONS LB	TONS LB	11 July 1906	14 July 1906
" No 3 Billet	10 June 1906	12 June 1906	" "	7 500	7 500	7 500	7 500	15 July 1906	17 July 1906
" No 4 Faggot	12 June 1906	14 June 1906	" "	6 1,040	6 1,040	6 1,040	6 1,040	18 July 1906	20 July 1906
" No 5 Billet	20 June 1906	20 June 1906	" "	10 1,300	10 1,300	10 1,300	10 1,300	21 July 1906	24 July 1906

BOLAMPATTY RANGE OFFICE, }
Dated 191 . }

showing dryage.

[Appx I, Form No 12.]

No. 12.

[Code Section 108.]

STATEMENT.

Depôt of Bolampatty Range, South Coimbatore District,
and 25th July 1906.

Sales.		Book balance.		Actual balance.		Deficit		Cost of collection for the deficit			Value of deficit			Percentage of column 12 to column 6.			Remarks
(9)		(10)		(11)		(12)		(13)			(14)			(15)			(16)
TONS.	LD	TONS.	LD	TONS.	LD	TONS.	LD.	RS.	A.	P.	RS.	A.	P.				
8	840	...	1,100	...	...	...	1,400	3	2	0	3	14	0	~ 70		
7		...	800	...	...	...	600	1	4	0	1	0	0	34		
6	560	...	1,120	...	120	...	700	1	4	10	2	5	0	40			
10	...	...	1,200	...	700	...	500	1	4	0	1	0	0	24		

Range Officer,
Bolampatty Range.

Appx. I, Form No 13.] Revenue from timber, etc.

[Monthly Return.] FORM No. 13. [Code Sections 74, 89, 100, 101, 102, 161, 203 & 207.]

FOREST DEPARTMENT, MADRAS, SOUTH COLOMBO DISTRICT, ANAMALAI RANGE.

REVENUE from Timber and other Produce cut, collected and removed from the Forests by Consumers or Purchasers including Pasture during the month of July 1906.

Forest Range.	Locality.	Produce removed		Rate	Amount of revenue.	Amount actually collected during the month.	Balance.	Total realized under each budget		Remarks.
		Description.	Number or quantity.					Amount.	Sub-head.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Anamalai	Kuchimala block	Total Spokes and 10 sets of poles.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Anamalai Revenue Do.	...	...	12 9 0	125 0 0	125 0 0		125 0 0	II (a)	
	...	...	...	1 1 0	150 0 0	150 0 0		150 0 0	II (c)	
	...	...	...	0 3 0	75 0 0	75 0 0		75 0 0	II (d)	
	...	...	...	...	500 0 0	100 0 0	300 0 0	100 0 0	II (e)	Rs. 250 realized in the previous year
	Schumadi	...	...	Auctioned	7 12 0	7 12 0	300 0 0	7 12 0	III	
	Total				757 12 0	157 12 0	715 0 0	437 12 0		
Add outstandings due from previous month as per Form No. 14					475 0 0	150 0 0	715 0 0	Abstract of amount realized.		
Deduct amount realized during the month					1,232 12 0	587 12 0		II (a) 125 0 0		
Balance outstandings on 1st July 1906 as per Form No. 14					587 12 0	617 0 0		II (b) 250 0 0		
								II (c) 75 0 0		
								II (d) 150 0 0		
								II (e) 300 0 0		
								Total 687 12 0		

Dated

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Range Officer,
Anamalai Range.

Outstandings on account of Revenue. Appx. I, Form No 14.

[Monthly Return.]

FORM No. 14.

[Code Sections 101, 102 & 203.]

FOREST DEPARTMENT, MADRAS, SOUTH CANARA DISTRICT, ANAMALAI RANGE.

OUTSTANDING on account of Revenue for the month of July 1906.

Name.	Particulars.	Outstanding on the 1st July 1906.		Recoveries during the month.		Current revenue not collected during the month and balance will due on the 31st July 1906.		Budget sub-head.	Date from which each item is outstanding.	Remarks.
		RS	A. P.	(4)	(5)	RS	A. P.			
Madras Railway Company. Ramaswami Pillai ... Public Works Department. Subbaraya Ghetli ...	Value of teak logs.	120	0 0	5	120	0 0	...	I (a)		
	" of matti "	30	0 0	6	30	0 0	...	"	24-7-1906	Bill sent. Adjustment awaited.
	" of teak scuttings.	320	0 0	9	80	0 0	...	II (c)	15-6-1906	Balance due on 15th Aug. 1906.
	Right to fell and remove bamboos in coupe 7.	155	0 0	10	30	0 0	...	II (e)	15-5-1906	Balance due in two instalments on 15th Aug. 1906 and 15th Sept. 1906.
Mr. Wright ...	Right to collect lemon grass.			...	30	0 0	...	"	10-7-1906	Due on 10th Aug. 1906.
Sambamurti Ayyar.	Right to collect minor produce.			...	280	0 0	...			
	Total ...	625	0 0	..	280	0 0	741	0 0		

NOTE.—All outstandings over six months in arrears must be entered in red ink.

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Dated

Range Officer,
Anamalai Range.

Statement of Revenue, etc. [Appx. I, Form No 16.

FORM No. 16.

[Code Sections 126 & 203.]

PROGRESSIVE statement of revenue, expenditure and balance of funds in treasuries with disbursers in the district of _____ during 191 .

Budget heads.	Sanctioned allotment.	In previous month.	During the month.	Total.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
REVENUE.	RS.	RS.	RS.	RS.	
I (a)					
II (a)					
III (a)					
IV (a)					
V (a)					
Total ...					
EXPENDITURE.					
1 REFUNDS AND DRAWBACKS.					
A COMMISSION AND WORKS.					
I (a)					
II (a)					
III (a)					
IV (a)					
V (a)					
VI (a)					
VII (a)					
VIII (a)					
IX (a)					
Total ...					

Balance of letter of credit at the beginning of the month. } RS.
 Letter of credit received during the month } RS.
 Total } RS.
 Amount drawn from the treasuries during the month } RS.
 Cash balance in the hands of contractors and disbursers at the end of the month. } RS.

Appx. I, Form No 16.] Statement of Revenue, etc.

FORM No. 16—cont. [Code Sections 126 & 203.]

PROGRESSIVE statement of revenue, expenditure and balance of funds in treasuries and with disbursers in the district of during 191 —cont.

Budget heads	Sanctioned allotment	In previous months	During the month.	Total	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
B ESTABLISHMENT—					
I (a)					
(b)					
(c)					
(d)					
(e)					
II (a)					
(b)					
(c)					
(d)					
III (a) CONTRACT ITEMS—					
(1) Service postage and telegram charges					
(2) Office expenses					
(3) For r charges					
(4) Sundries					
(b) NON-CONTRACT ITEMS—					
(1) Rents, rates and taxes					
(2) Sundries					
Total					

STATION,

Dated

191 . }

District Forest Officer

To

The Conservator of Forests, S.O

Application for funds. [Appx. I, Form No 17.]

[Monthly Return.]

FORM No. 17.

[Code Section 208.]

APPLICATION for funds required for expenditure on works, for pay of Establishment, etc., during the month of July 1906 in Annamalai Range.

(1) Budget sub-head.	(2) Particulars as regards each work, or purpose, etc., for which funds are required.	(3) Number and date of the sanction order or other authority sanctioning the expenditure.	(4) Amount sanctioned for the work.	(5) Amount spent on the work up to date.	(6) Amount now applied for the work by the Range Officer.	(7) Amount passed by the District Forest Officer.	Remarks of the	
							Range Officer	District Forest Officer.
A I (a)	Timber operations	Conservation S.O. No. 10, dated 15th April 1906.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
I (b)	Timber operations	Conservation S.O. No. 12, dated 15th April 1906.	2,000 0 0	370 14 0	300 0 0			
A VII (a)	Repair of ghat road	Conservation S.O. No. 10, dated 15th April 1906.	700 0 0	127 8 0	100 0 0			
A VII (b)	Construction of a rest-house at Villuni	Conservation S.O. No. 10, dated 15th April 1906.	1,000 0 0	210 0 0	100 0 0			
A VIII (a)	Pay of Watchers	As per bills	1,500 0 0	370 0 0	220 0 0			
B I (a)	Pay of Executive and Protective staff.	Do.	...	...	160 0 0			
B I (a)	Pay of Office establishment	Do.	...	...	220 2 8			
					29 0 0			
				Total ...	1,359 2 8			
					29 2 8			
					60 0 0			
					1,300 0 0			

ANAMALAI RANGE OFFICE,

191.

No.

Range Officer

1. Cheques Nos. 2732 and 2733,* dated 1st July 1906, for Rs. 1,500, drawn on the Pollachi Treasury are sent herewith; their receipt must be acknowledged by return of post in form No. 40.

2. The pay and travelling allowance of establishments (permanent and temporary) should be disbursed in accordance with the bills passed by the undersigned and the remaining amount should be utilized for other purposes mentioned above.

3. Before disbursing his own pay or travelling allowance the Range Officer must pay all his subordinates.

Dated

191.

District Forest Officer.

* 2732 for Rs. 800 for pay of establishment. 2733 for Rs. 1,000 for works.

[Appx. I, Form No 18. Register of free grants, etc

[Book.]

FORM No. 18.

[Code Sections 74, 80, 103, 203 & 207.]

FOREST DEPARTMENT, MADRAS, SOUTHERN CIRCLE,

DISTRICT.

ABSTRACT showing free grants of timber and other Forest produce made during 1914-15.

By whom sanctioned.	Locality (whether reserves or unreserves).	Number of grantees.	Purpose for which granted	PRODUCE GRANTED.						Grass and other minor produce.	Total value		
				Timber.		Firewood		Rambroos.					
				C. ft.	Value.	C. ft.	Value.	Number.	Value.				
Collector of South Arcot.	Unreserves	36	For rebuilding houses destroyed by fire and floods.	1,140	RS. A. P. 90 0 0	..	..	7,200	72	RS. 30	RS A P 198 0 0
	Unreserves	4 Village communities.	For construction of choultries.	2,000	187 8 0	1,000	15 10 0	..	..	..	203 2 0
Revenue Divisional Officer, Chidambaram.	Unreserves	20	For rebuilding houses destroyed by floods.	1,200	75 0 0	..	..	2,000	20	..	95 0 0

[Book.] FORM No. 18. [Code Sections 74, 80, 103, 203 & 207.]
 FOREST DEPARTMENT, MADRAS, SOUTHERN CIRCLE, DISTRICT.

ABSTRACT showing free grants of timber and other Forest produce made during 1914-15.

Bill-book for Sales, etc. [Appx I, Form No. 19.]

[Code Section 98.]
(Bill No. 8 of 1906-1907.)

FORM No. 19.

FOREST DEPARTMENT, MADRAS,
SOUTH COIMBATORE DISTRICT.List of Timber or other Produce sold
to P.W.D. from the Tunacadvu
forest depot.

Depot No.	Description of timber or produce.	Measurements.		Rate.	Amount.
		L.G.	Cubic contents.		
5	Teak scantlings 16	10' x 8"	28 66	2-4-0	RS. A. P. 60 0 0
"	Do. 12	8' x 8"	16 00	2-4-0	36 0 0
Rupees ninety-six only.					Total. 96 0 0

TUNACADVU DEPOT, }
The 191 . }
K.R.,
In charge.[Code Section 98.]
(Bill No. 8 of 1906-1907.)

FORM No. 19.

FOREST DEPARTMENT, MADRAS,
SOUTH COIMBATORE DISTRICT.List of Timber or other Produce sold
to P.W.D. from the Tunacadvu
forest depot.

Depot No.	Description of timber or produce.	Measurements.		Rate.	Amount.
		L.G.	Cubic contents.		
5	Teak scantlings 16	10' x 8"	28 66	2-4-0	RS. A. P. 60 0 0
"	Do. 12	8' x 8"	16 00	2-4-0	36 0 0
Rupees ninety-six only.					Total. 96 0 0

TUNACADVU DEPOT, }
The 191 . }
K.R.,
In charge.[Code Section 98.]
(Bill No. 8 of 1906-1907.)

FORM No. 19.

FOREST DEPARTMENT, MADRAS,
SOUTH COIMBATORE DISTRICT.List of Timber or other Produce sold
to P.W.D. from the Tunacadvu
forest depot.

Depot No.	Description of timber or produce.	Measurements.		Rate.	Amount.
		L.G.	Cubic contents.		
5	Teak scantlings 16	10' x 8"	28 66	2-4-0	RS. A. P. 60 0 0
"	Do. 12	8' x 8"	16 00	2-4-0	36 0 0
Rupees ninety-six only.					Total. 96 0 0

TUNACADVU DEPOT, }
The 191 . }
K.R.,
In charge.

Appx I. Form No. 20.

Receipt for payments.

[Book.] [Code Section 88 & 157.]		[Code Sections 98 & 157.]		[Code Sections 99 & 157.]	
No. 15 of 1907-1908.	Dr. Item of 191 .	No. of 191 -191 .	Dr. Item of 191 .	No. of 191 -191 .	Dr. Item of 191 .
FORM No. 20.		FORM No. 20.		FORM No. 20.	
FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.		FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.		FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.	
Tuncadatu Depot.		Depot.		Depot.	
Received from Hanumantha Rao the sum of Rupees seven annas eight only being price of 1 metru log		Received from the sum being price of		Received from the sum being price of	
bought by him in full payment.		bought by him in full payment,		bought by him in full payment.	
No. Cub. ft.	Rs. A. P.	No. Cub. ft.	Rs. A. P.	No. Cub. ft.	Rs. A. P.
60A. 15 @ As. 8 per a. ft.	7 8 0				
Total ...	7 8 0	Total ...		Total ...	
*)					
Dated		Dated		Dated	
191 . In charge of the Depot.		191 . In charge of the Depot.		191 . In charge of the Depot.	

(Note.—Sample entries are only made in one copy.)

Register of receipts and disposals. [Appx. I, Form No. 21.]

[Book.]

FORM No. 21.

[Code Sections 104, 105 & 270.]

FOREST DEPARTMENT, MADRAS, SOUTH COYINÁTORE DISTRICT.

Register of Receipts and Disposals of Stores, Tools and Plant for the forest year 1906-07.

Serial Number.	Description of article or articles.	Receipts.			Date of disposal.	Disposals.		Balance.		Remarks.			
		Date of receipt.	When received.	Quantity.		Value.	How disposed of.	Quantity.	Value.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
					Rs.	Rate.	Value.			Rs.		Rs.	
1	Surveying and other instruments	1 April 1905.	From the Superintendent of Stationery.	1	45	45	...	Depreciation ...	...	5	1	40	
2	Mathematical instruments box.	1 June 1905.	Local purchase.	15	1	15	23 July 1906.	Written off the accounts as worn out.	3	3	12	11	D.F.O.'s S.O. No. 1095, dated 23rd July 1906.
3	Pickaxes	Do.	Do.	25	2	50	9 April 1906.	Depreciation ...	...	1	2	44	D.F.O.'s S.O. No. 743, dated 9th April 1906.
1	Tents.	Do.	Do.	1	180	180	8 Sep. 1906.	Lost and written off.	...	...	...	...
2	Asst. Conservator's Swiss Col-tage tent (10' x 10').	1 April 1905.	Vellore Jail.	1	55	55	Do.	Depreciation ...	1	180	...	...
2	Asst. Conservator's servants' tent (10' x 10').	Do.	Do.	1	55	55	Do.	Transferred to North Colmbatore.	1	180	...	...

NOTE.—Depreciation will only be entered at the close of the Forest year, when columns 12 and 13 have to be posted.

Appx. I, Form No 22] Register of Stores, Tools and Plant, etc.

(1) Serial number.	(2) Serial number in District Register (Form No. 21).	(3) Date of issue or sanction for disposal.	(4) Description of article.	(5) Number or quantity.	(6) Value	(7) Date of receipt of Ranger's acknowledgment.	(8) Remarks.
1	2	10 June 1904.	Mammaries	15	Rs. A. P. 15 0 0	O. No. 243, dated 5th July 1904.	
2	3	Do.	Pickaxes	10	20 0 0	* Do.	Three pickaxes returned to the District Forest office on 1st December 1905.

[Book]

FORM No. 22

[Code Sections 101 & 102.]

FOREST DEPARTMENT, MADRAS, SOUTH CANARA DISTRICT.

Register of Stores, Tools and Plant issued to or returned by the Range Officer, Anamalai Range.

Return of Elephants.

[Appx. I, Form No 23.]

FORM No. 23.

FOREST DEPARTMENT, MADRAS.

RECORD of Work performed by Elephants in the South Coimbatore District,
during the quarter ending 31st December 1906.

Return of Elephants. [Appx. I, Form No. 23.]

FORM No. 23—cont.

Excerpt of cost of feed and keep of Elephants in the South Coimbatore District during the quarter ending 31st December 1906.

Particulars.	Ragi.		Rice.		Salt, oils, masilah, etc.	Remarks.
	Quantity.	Amount.	Quantity.	Amount.		
	WDS.	SRS.	RS. A. P.	WDS.	SRS.	RS. A. P.
Grain on hand at commencement of the quarter	200	40 0 0	...	100	25 0 0
Purchased during the quarter	1,600	320 0 0	...	500	200 0 0
Total	1,800	360 0 0	...	600	225 0 0
Issues in rations during quarter—						
To Elephant—						
1. Lakshmi	270	54 0 0	...	135	33 12 0
2. Parvati	270	54 0 0	...	135	33 12 0
3. Ganesh	270	54 0 0	...	135	33 12 0
4. Maharnjan	270	54 0 0	...	135	33 12 0
5. Tippu	260	52 0 0	...	130	32 8 0
6. Rani	260	52 0 0	...	130	32 8 0
7. Shah Jahan	100	20 0 0	...	50	12 8 0
Total issues during quarter	1,700	340 0 0	...	850	212 8 0
Balance at end of quarter	100	20 0 0	...	50	12 8 0
						33 1 0
						1 6 0

Appx. I, Form No. 23.) Return of Elephants.

FORM No. 23—cont.

Cost of each Elephant during the quarter.

No.	Name.	Cost of attendants.		Cost of grain.		Cost of salt, oil masalah, etc.		Other expenses.		Total		Value of work done during the quarter.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Lakshmi ...	60 0 0	87 12 0	...	...	1 11 0	...	...	161 7 0	453 8 0	...	...	...
2	Parvati ...	60 0 0	87 12 0	...	...	1 11 0	...	...	161 7 0	427 12 0	...	...	...
3	Ganesh ...	60 0 0	87 12 0	...	...	4 11 0	...	...	131 7 0	133 4 0	...	...	...
4	Maharajan ...	60 0 0	87 12 0	...	...	4 11 0	...	...	152 7 0	400 8 0	...	...	...
5	Tippu ...	61 8 0	81 8 0	...	...	6 12 0	...	4 8 0	180 4 0	383 11 0	...	...	...
6	Rani ...	65 0 0	81 8 0	...	...	5 8 0	...	3 12 0	159 12 0	387 10 0	...	...	...
7	Shah Jahan ...	24 0 0	32 8 0	...	...	1 1 0	...	...	57 0 0	16 8 0	...	...	...
Total .		421 9 0	552 8 0	...	...	32 1 0	...	8 4 0	1,011 5 0	2,406 11 0	...	...	...

DATED, COIMBATORE, }
The 191 . }

District Forest Officer,
South Coimbatore District

Return of bullocks and buffaloes. [Appx. I, Form No. 24.]

FORM No. 24.

[Code Sections 106 & 207.]

RETURN of work performed by ^{bullocks}~~buffaloes~~ in the South Coimbatore district during
the quarter ending 31st December 1906.

Range.	Number of bullocks or buffaloes.	Details of work done.					Estimated cost of same if work done by hired carts and bullocks.	Remarks.
		Number of bullocks or buffaloes employed	Nature of work.	Distance carted.	Quantity carted.			
						Tons, C ft.		
							RR. A. P	
Pollnohi.	24	24	Carted fuel from Ayirangal to Anamalai.	8 miles...	90	.	180 0 0	
			Carted fuel from Ayirangal to Pollnohi.	16 miles.	75	...	225 0 0	
			Carting timber from Adivaram to Pollnohi.	17 miles.	...	4,320	315 0 0	
			Carting timber from Adivaram to Anamalai.	9 miles.	...	1,650	74 4 0	
							824 13 0	
Nettupalaiyam	18	18	Carting fuel from Modur to Mettupalaiyam.	9 miles.	300	..	375 0 0	
			Carting fuel from Odanthorai to Mettupalaiyam.	3 miles.	216	...	108 0 0	
			Carting fuel from Sundapatty to Mettupalaiyam.	6 miles.	120	...	120 0 0	
							603 0 0	
Total ...							1,427 13 0	
Total cost of bullocks during the quarter ...							1,217 12 6	
Balance in favour of { Government bullocks ...							210 0 6	
{ Hired bullocks ...							...

NOTE.—A daily register of work done should be maintained in each range in this form, and an abstract submitted to the District Forest Officer with the accounts of the last month of each quarter.

*District Forest Officer,
South Coimbatore District.*

Appx I, Form No 24] Return of bullocks and buffaloes

FORM No. 24—cont.

Return of cost of feed and keep of bullocks and buffaloes in the South Coimbatore district during the quarter ending 31st December 1906.

Particulars.	Cotton seed.		Gram.		Straw or hay.		Salt.		Miscellaneous.		Old expenses.		Pay of establishment.
	RS.	RS. & P.	RS.	RS. & P.	RS.	RS. & P.	RS.	RS. & P.	RS.	RS. & P.	RS.	RS. & P.	RS. & P.
On hand at commencement of quarter.	371	23 7 0	259	13 0 0	3,720	29 9 0	73	0 7 0					
Purchased during the quarter.	720	225 0 0	2,400	227 4 0	71,494	225 10 0	10	1 0 0					
Total.	1,091	258 7 0	1,659	257 4 0	78,214	254 19 0	83	1 7 0					
Amount given in rations during quarter.	204	125 15 0	2,103	12 0 0	10,410	151 14 0	104	4 10 2					
By bullocks in ration.	1,077	51 11 0	7,683	101 4 0	34,251	113 13 0	4	0 4 0					
Total rations.	273	250 15 0	1,777	22 4 0	31,023	225 12 0	108	1 2 2					
Balance at end of quarter.	443	27 9 0	13	19 1 0	4,810	24 7 0	21	0 2 3					

Total cost of bullock bullocks

Do, Mithun bullocks

with carts and attendants during the quarter.

District Total .. 1,317 12 0

Note.—A similar register must be maintained in the Range, entries being made each time stores are received or issued, and the book balanced monthly and each time fresh supplies are received.

District Forest Officer,
South Coimbatore District.

Budget Estimate. [Appx. I, Form No. 25.]

FORM No. 25. [Code Sections 120 & 121.]

FOREST DEPARTMENT, MADRAS.

BUDGET Estimate for the year 191 .

Circle.

	Detailed account number.	Budget Estimate, 191 .	Revised Estimate, 191 .	Budget Estimate, 191 .	Account.
RECEIPTS	Rs.	Rs.	Rs.	Rs.	Rs.
IX. FOREST.					
<i>Abstract.</i>					
I. TIMBER AND OTHER PRODUCE REMOVED FROM FORESTS BY GOVERNMENT AGENCY.	IX-A				
II. TIMBER AND OTHER PRODUCE REMOVED FROM FORESTS BY CONSUMERS OR PURCHASERS.	IX-B				
III. COMMERCIAL DIST AND WAIL WOOD ...	IX-C				
V. MISCELLANEOUS ...					
Total ...					

Detailed Account No. IX-A. Forest—Timber and other produce removed from Forests by Government Agency.

I. (a) Timber			
(b) Firwood			
(c) Bamboos			
(d) Sandalwood			
(e) Grass and other minor produce ..			
Total ...			

Detailed Account No. IX-B. Forest—Timber and other produce removed by consumers or purchasers.

II. (a) Timber			
(b) Firwood and charcoal			
(c) Bamboos			
(d) Grazing and fodder grass			
(e) Other minor produce			
(f) Rent for trees tapped			
(g) Other items			
(h) Commutation fees			
Total ...			

Appx. I, Form No 25] Budget Estimate.

FORM No. 25—*cont.*

FOREST DEPARTMENT, MADRAS.

Budget Estimate for the year 191 —*cont.*

Circle.

	Detailed account number.	Budget Estimate, 191 .	Revised Estimate, 191 .	Budget Estimate, 191 .	Accounts, 191 .
RECEIPTS—<i>cont.</i>					
IX. FOREST—<i>cont.</i>					
<i>Detailed Account No. IX-O. Forest — Miscellaneous.</i>					
V. (a) Fines and forfeiture		RS.	RS.	RS.	RS.
(b) Other sources					
Total ...					
EXPENDITURE.					
1. REFUNDS AND DRAWBACKS . . .					
11 FOREST.					
A. CONSERVANCY AND WORKS . . .	11-A				
B. ESTABLISHMENTS ..	11-B				
Total under 11. Forest ..					
Detailed Account No. 11-A. Forest—Conservancy and Works.					
<i>Summary.</i>					
I. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.					
II. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.					
III. CONFISCATED DRIFT AND WAIF WOOD . . .					
V. RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT.					
VI. LIVE AND DEAD STOCK					
VII. COMMUNICATIONS AND BUILDINGS					
VIII. DEMARCAION, IMPROVEMENT AND EXTENSION OF FORESTS.					
IX. MISCELLANEOUS . . .					
Total ...					

Budget Estimate. [Appx. I, Form No. 25]

FORM No. 25—cont.

FOREST DEPARTMENT, MADRAS.

Budget Estimate for the year 191 —cont.

Circle.

	Budget Estimate, 191	Revised Estimate, 191	Budget Estimate, 191	Accounts, 191
	RS.	RS.	RS.	RS.
6				
DETAILED ACCOUNT No. 11-A. FOREST— CONSERVANCY AND WORKS.				
<i>Details.</i>				
I. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
(a) Timber				
(b) Firewood and charcoal				
(c) Bamboos				
(d) Sandalwood				
(e) Grass and other produce				
Total ...				
II. LIVE AND DEAD STOCK—				
(a) Purchase of cattle				
(b) Feed and keep of cattle				
(c) Plant, tools and instruments				
Total .				
III. COMMUNICATIONS AND BUILDINGS—				
(a) Roads and bridges				
(b) Buildings				
(c) Other works				
Total ...				
IV.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—				
(a) Demarcation				
(b) Cost of Forest Settlement, Compensation for land and rights.				
(c) Surveys—				
(1) Local Surveys				
(2) Surveys of India				

Appx. I, Form No. 25.] Budget Estimate.

FORM No. 25—cont.

FOREST DEPARTMENT, MADRAS.

Budget Estimate for the year 191 —cont.

Circle.

	Budget Estimate, 191 .	Revised Estimate, 191 .	Budget Estimate, 191 .	Accounts, 191 .
DETAILED ACCOUNT No. 11-A. FOREST— CONSERVANCY AND WORKS—cont.	Rs.	Rs.	Rs.	Rs. #
<i>Details—cont.</i>				
VIII. DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—cont.				
(d) Working-plans				
(e) Sowing and planting				
(f) Protection from fire				
(g) Other works				
Total				
IX. MISCELLANEOUS—				
(a) Law charges				
(b) Other charges				
Total				

Detailed Account No. 11-B. Forest—Establishments.

<i>Summary.</i>				
(a) SALARIES				
(b) ESTABLISHMENTS				
(c) ALLOWANCES				
(d) CONTINGENCIES				
Total				

Budget Estimate. [Appx. I, Form No. 25.]

FORM No. 25—cont.

FOREST DEPARTMENT, MADRAS.

Budget Estimate for the year 191 —cont.

Circle

Number.			Budget Estimate, 191 .	Revised Estimate, 191 .	Budget Estimate, 191 .	Accounts, 191 .	Remarks.
191	191						
		DETAILED ACCOUNT No. 11-B. FOREST —ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	
		DETAILS.					
		Salaries.					
		(a) Conservators—					
		1st Grade (1,900) .. ..	...			
		2nd " (1,700) .. ..	...			
		3rd " (1,500) ... ..	...			
		(b) Superior Officers—					
		Deputy Conservators—					
		(1,250) ... ..	...			
		(1,200) ... ..	...			
		(1,150) ... ..	...			
		(1,100) ... ..	...			
		(1,050) ... ..	...			
		(1,000) ... ..	...			
		(950) ... ..	...			
		(900) ... ..	...			
		(850) ... ..	...			
		(800) ... ..	...			
		(750) ... ..	...			
		(700) ... ..	...			
		(650) ... ..	...			
		(620) ... ..	...			
		(580) ... ..	...			
		Assistant Conservators—					
		(510) ... ..	...			
		(500) ... ..	...			
		(480) ... ..	...			
		(420) ... ..	...			
		(380) ... ..	...			
		Extra Deputy Conservators—					
		(850) ... ..	...			
		(800) ... ..	...			
		(700) ... ..	...			
		(650) ... ..	...			
		(625) ... ..	...			
		(600) ... ..	...			
		(575) ... ..	...			

Appx. I, Form No 25.] Budget Estimate.

FORM No. 25—cont.

FOREST DEPARTMENT, MADRAS.

Budget Estimate for the year 191 —cont

Circle.

Number		Budget Estimate, 191	Revised Estimate, 191	Budget Estimate, 191	Accounts, 191	Remarks.
191		Rs.	Rs.	Rs.	Rs.	
191						
	DETAILED ACCOUNT No. 11-B. FOREST —ESTABLISHMENT—cont.					
	DETAILS—cont.					
	Salaries—cont.					
	Extra Assistant Conservators—					
	(550)					
	(530)					
	(510)					
	(490)					
	(470)					
	(450)					
	(430)					
	(410)					
	(390)					
	(370)					
	(350)					
	(330)					
	(310)					
	(290)					
	(270)					
	(250)					
	Total ..					
	Deputation and special allowance					
	Deduct probable savings					
	Total salaries					

Budget Estimate. [Appx. I, Form No. 25.]

FORM No. 25—cont.

FOREST DEPARTMENT, MADRAS.

Budget Estimate for the year 1901 —cont.

Circle.

Numbers			Budget Estimate, 191	Revised Estimate, 191	Budget Estimate, 191	Accounts, 191	Remarks.
191	191						
		DETAILED ACCOUNT No 11-B. FOREST ESTABLISHMENTS—cont.	R4	R4	R5	R5	
		DETAILS—cont.					
		Establishments.*					
		(c) Subordinate Forest and Depot Establish- ment—					
		Rangers (150), (125), (100), (80), (60), (50) ...					
		Deputy Rangers (40), (35), (30) ...					
		Foresters (25), (20), (15) ...					
		Forest Guards (12), (10), (8), (8) ...					
		Temporary Establishment†—					
		Deputy Rangers					
		Foresters					
		Forest Guards					
		(d) Office Establishment—					
		Clocks (125), (100), (70), (50), (40), (35), (30), (25), (20), (15), (12) ..					
		Servants (10), (8), (8), (7), (6)					
		Forest Settlement officers' establish- ments—					
		Clocks (50), (20)					
		Servants (11), (8), (7) ..					
		Forest Establishment in Board's office ..					
		Permanent Establishment ..					
		Temporary Establishment ..					
		For temporary office establishments enter- tained in districts—					
		Clerks (25), (20), (15), (12) ...					
		Servants (8), (7), (6), (5), (4) ...					
		Total ..					
		Deduct—Probable Savings ...					
		Total, Establishments .					

* The scale of sanctioned establishment on which the Budget is based should be entered under each denomination by prefixing the requisite number against the figures given in brackets which denoted the rates of pay—thus Rangers 2 (150), 3 (125) and so on.

† The scale of establishment should be noted under Deputy Rangers, etc., as in the case of permanent establishment.

Appx. I, Form No. 25.

Budget Estimate

FORM No. 25—*cont.*

FOREST DEPARTMENT, MADRAS.

Budget Estimate for the year 191 —*cont.*

Circle.

	Budget Estimate, 191 .	Revised Estimate, 191 .	Budget Estimate, 191 .	Accounts, 191 .	Remarks.
DETAILED ACCOUNT No. 11-B. FOREST ESTABLISHMENTS—<i>cont.</i>	RS.	RS.	RS.	RS.	
DETAILS—<i>cont.</i>					
Allowances.					
Travelling Allowance—					
(a) Conservators .. .. .	..	..	..	..
(b) Superior officers .. .. .	..	..	..	..
(c) Subordinate Forest and Depot Establishments	..	..	..	..
(d) Office Establishments .. .. .	..	..	..	..
Total, Allowances ..	..	..	..	..
Contingencies.					
Contract items—					
(1) Service postage and telegram charges .. .. .	..	..	..	..
(2) Office expenses .. .. .	..	..	..	..
(3) Toll charges .. .. .	..	..	..	..
(4) Sundries .. .. .	..	..	..	..
Non-contract items—					
(1) Rents, rates and taxes .. .. .	..	..	..	..
(2) Sundries .. .. .	..	..	..	..
Total, Contingencies	..	..	..	..

Budget Estimate. [Appx. I, Form No 25.

FORM No. 25—cont.

APPENDIX I.

STATEMENT showing the numerical strength of Sanctioned Establishments included in the Budget for 191 .

11. FOREST.

(1)	Direction. (2)	Districts.											Total. (13)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
DETAILED ACCOUNT No. 11-B.													
Establishment—Officers.													
Conservator, 1st Grade, Rs. (1,900).													
Do. 2nd do. „ (1,700).													
Do 3rd do. „ (1,500).													
Deputy Conservators													
Do.													
Do													
Do.													
Assistant Conservators													
Do													
Extra Deputy Conservators... ..													
Extra Assistant Conservators													
Subordinate Forest and Depot Establishment Permanent).													
Rangers, Rs. (150)													
Do. „ (125)													
Do. „ (100)													
Do. „ (80)													
Do. „ (60)													
Do. „ (50)													

Appx. I, Form No. 25] Budget Estimate.

FORM No. 25—cont.

APPENDIX I—cont.

Statement showing the numerical strength of Sanctioned Establishments included in the Budget for 191 —cont.

11. FOREST - cont.

	District.	Total
(1)	(2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)	(13)
<i>Subordinate Forest and Depot Establishment (Permanent)—cont.</i>		
Deputy Rangers, Rs. (40)		
Do, " (35)		
Do, " (30)		
Foresters, Rs. (25)		
" (20)		
Do, " (15)		
Forest Guards, Rs. (12)		
Do, " (10)		
Do, " (8)		
Do, " (5)		
<i>Subordinate Forest and Depot Establishment (Temporary).</i>		
Deputy Rangers, Rs (40)		
Do, " (35)		
Do, " (30)		
Foresters, Rs (25)		
Do, " (20)		
Do, " (15)		
Forest Guards		
<i>Office Establishment.</i>		
Clerks, Rs. (125)		
Do, " (100)		
Do, " (70)		

Appx. I. Form No 25] Budget Estimate.

FORM No. 25—cont.

APPENDIX II.

STATEMENT showing the cost of Temporary Establishment under "A. Conservancy and Works" in the
191 - , and 191 - . Circle during each of the

Budget heads.	Actuals, 191 - .	Revised Estimate, 191 - .	Budget Estimate, 191 - .	Remarks.
	RS.	RS.	RS.	
I (a) Timber				
(b) Firewood and charcoal				
(c) Bamboos				
(d) Sandalwood				
(e) Grass and other minor produce ...				
II. Timber, etc., removed from forests by consumers or purchasers				
III. Confiscated drift and waif wood ...				
VI. (a) Purchase of cattle				
(b) Feed and keep of cattle				
(c) Stores, tools and plant				
VII. (a) Roads and bridges				
(b) Buildings				
(c) Other works				
VIII. (a) Demarcation				
(c) Surveys				
(d) Working-plans				
(e) Sowing and planting				
(g) Other works				
IX. (b) Other charges				
Total ...				

Application for Additional Budget Allotment. [Appx I, Form No 26.]

[Code Section 126.]

FORM No. 26.—(HALF SHEET).

FOREST DEPARTMENT, MADRAS, DISTRICT.

Application for Additional Budget Allotment by transfer under "A. Conservancy and Works," or "B. Establishments and Contingencies."

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name of district and office.	Head of Account under which the additional grant by transfer is solicited	Amount of the additional grant.	Reasons for exceeding the budget grant originally sanctioned	Detailed head under I to IX of "A. Conservancy and Works" or under B-I, II or III. the surplus of which (in the same district) can be appropriated.	Amount of such surplus.	Accountant-General's report.	Orders of the Controlling Authority.
		RS. A. P.			RS. A. P.		

Forwarded to the Conservator of Forests, Circle.

Dated

The

191 .

Signature

Office

Note.—Special and timely arrangements must be made with the Conservator of the Circle in all cases of transfers required from one district to another. In such cases the same form may be used, omitting columns 5 and 6.

[Code Section 127.]

FORM No. 29.

FOREST DEPARTMENT, MADRAS, DISTRICT.

APPLICATION for an extra Budget Grant by the

Budget head.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Assignment under the head for the year.	Additional grant now required.	Financial year in which the amount has been or is to be actually paid.	Explanation of cause of additional requirements	Accountant-General.	Board of Revenue.	Remarks by

Dated
the

161

Conservator of Forests, Circle.

NOTE.—All applications for extra budget grants should be submitted in this form through the Accountant-General, Madras, with such report in addition to column 5 as may be deemed necessary.

Cash Balance Report [Appx. I, Form No. 30.]

FORM No. 30.

[Code Section 139.]

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

CASH Balance Report on the last day of July 1906.

				NO.	RS. A. P.
Government Currency Notes.	At Rs. 1,000	...	...	...	..
	" " 500	...	...	...	...
	" " 100	...	...	..	...
	" " 50	...	...	1	50 0 0
	" " 20	...	...	...	...
	" " 10	...	...	3	30 0 0
	" " 5	...	...	3	15 0 0
Total Currency Notes				7	85 0 0
Gold	Sovereigns	...	...	1	15 0 0
	Half sovereigns	...	...	...	...
Silver	Rupees	...	...	11	11 0 0
	Half rupees	...	...	2	1 0
	Quarter rupees	...	...	2	0 8 0
	Two-anna pieces	...	...	4	0 8 0
Nickel	One anna	...	...	...	...
	Half-anna	...	...	48	1 8 0
Copper	Quarter-anna	...	...	31	0 7 9
	Pie pieces	...	...	3	0 0 8
Total in Coin				102	30 0 0
Grand Total				109	125 0 0

I hereby certify that the balance in my hands amounted on the 31st July 1906 to Rupees one hundred and twenty-five only as shown above, and that I am personally responsible that the said balance was actually in my custody.

COIMBATORE,
Dated the 1st August 1906.

District Forest Officer,
South Coimbatore District.

Appx. I, Form No 31.]

Cash

FORM No. 31.—

Dr.

FOREST DEPARTMENT,

MONTHLY Cash Account of Anamalai Range, South

Date.	No. of Item.	Particulars.	Receipts		Head of Account.
			Cash.	Bank or Treasury.	
(1)	(2)	(3)	(4)	(5)	(6)
			Rs A P.	RS. A. P.	
		Brought forward ...	..	20 2 8	
	2 {	1 Received from D.F.O. Cheque No. 2732, dated 1st July 1906, for establishment pay for June 1906.	.. ..	500 0 0	Advance recoverable.
		2 Received from D.F.O. Cheque No. 2748, dated 1st July 1906, as advance for works.	.. ..	1,000 0 0	Do.
	4 {	3 Recovered from Deputy Ranger A.B. house-rent due for his quarters at Mt. Stuart for June 1906.	2 0 0	.....	V (b).
		4 Recovered from E.M.S., Range Clerk, pay drawn for three days in May 1906 which has been subsequently treated as leave without allowances	..	1 7 3	Cash recovery of service payments.
	5 {	5 Received from the Madras Ry. Co. value of 60 cft. of teak sold in June at Rs. 2.	120 0 0	...	I (a).
		6 Received from Bernaswami Pillai value of 2 matti logs of 60 cft. at Rs. 8 sold in June.	30 0 0	.....	I (a).
16	7	Value of 1 matti log of 15 cft. at Rs 8 as per Receipt No. 15	7 8 0	...	I (a).
	1 {	8 Value of 1 teak log sold as per Receipt No 16, 42 cft. at Rs. 1-5-0 per cft.	63 0 0	.....	I (a).
18	9	Received from Subberaya Chetti portion of bamboo contract amount.	80 0 0	.....	II (c).
	10	Received from Mr. Wright third instalment of lemon-grass contract amount.	50 0 0	...	II (c).
	11	Jale-proceeds of 250 confiscated bamboos.	7 12 0	....	III.
10	12	First instalment of minor produce contract amount.	100 0 0	.....	II (a).
	13	Recovery of income-tax from pay of Rangei for June 1906.	...	2 1 4	Income-tax.
		Carried over ...	440 4 0	1,532 11 3	

Book.

[Appx. I, Form No. 31.]

(FULL SHEET.)

[Code Sections 186, 187, 189, 190, 191, 192, 175, 208 and 207.]

MADRAS.

Or.

Coimbatore District, for the month of July 1906.

Date.	No. of		Particulars.	Disbursements.		Head of Account.
	Item.	Voucher.		Cash.	Bank or Treasury.	
(7)	(8)	(9)	(10)	(11)	(12)	(13)
				RS. A. P.	RS. A. P.	
4	1	1	Paid pay of Range Clerk and 2 peons at Rs. 7.	20 0 0	...	B I (d).
4	2	2	Paid pay of executive establishment for June 1906— Rs. A. P. A.B., Dy. R., I ... 40 0 0 C.D., Dy. R., III ... 30 0 0 E.G., F., II ... 20 0 0 N.K., F., III ... 15 0 0 1 Gd. ... 12 0 0 3 Gds. at Rs. 10 ... 30 0 0 8 at Rs. 9 ... 27 0 0 4 at Rs. 8 less As. 12 31 4 0 fine. F.T.A. of 4 Dy. R. and Foresters at Rs. 8.	205 4 0 32 0 0	.. .. .. ..	B I (c). B II (c).
	3	3	Paid pay of watchmen for June 1906, 20 at Rs. 8.	160 0 0		A VIII (g).
10	4	4	Conservator's S.O. No. 9, dated 15th April 1906. RS. A. P. For collection of materials— 5,000 c.ft. rough stones at 3-8-0 per 100 c.ft. 175 0 0 Ohunnam 30 bulgals at one rupee ... 30 0 0 Carriage of ohunnam ... 15 0 0 Cement 3 barrels at Rs. 10 ... 30 0 0	250 0 0	.....	A VII (b). Remittance.
16	5	5	Remitted into Pollachi Try. revenue realized as per Dr. Items Nos. 3, 5 and 6.	....	152 0 0	
19	6	6	Paid pay of Ranger G.O.N. ... P.O. allowance of Ranger G.O.N.	100 0 0 15 0 0	... .. ..	B I (c). B II (c)
			Carried over ..	791 4 0	152 0 0	

Appx I, Form No 31.]

Cash

FORM No. 31.—

Dr.

FOREST DEPARTMENT,

Monthly Cash Account of Anamalai Range, South

Date.	No. of Item.	Particulars.	Receipts.		Head of Account.
			Cash.	Bank or Treasury.	
(1)	(2)	(3)	(4)	(5)	(6)
			RS. A. P.	RS. A. P.	
		Brought forward ...	460 4 0	1,582 11 3	
20	14	Recovered from Ramnboyan balance in full of Creditor Item No. 11 of 8th June 1906 ...	...	60 0 0	Advance recoverable.
24	15	Value of 50 stacks of fuel sold at Rs. 1-3-0 as per Receipt No. 17 ...	75 0 0	...	I (b).
	16	Value of 1,000 bamboos sold at Rs. 3 per 100 as per Receipt No. 18 ...	30 0 0	...	I (c).
26	17	Sale-proceeds of 2 confiscated vengal logs of 38 c.ft. ...	25 0 0	...	III.
	18	To amount realised by Revenue Collecting Officer, Sethumadai, by issue of permits for 120 C.L. of bamboos, plain, at Rs. 1-4-0 per C.L. ...	150 0 0	...	II (e).
		For 400 cows at As. 3 ...	75 0 0	..	II (d).
	19	Value of 10 sets of spokes and felloes at Rs. 12-8-0 paid by contractor Andia Pillai ...	125 0 0	...	II (a)
		Carried over ...	940 4 0	1,592 11 3	

Book.

[Appx. I, Form No. 31.]

(FULL SHEET)—cont.

[Code Sections 133, 137, 159, 160, 161, 162, 175, 208 and 207.]

MADRAS.

Or.

Coimbatore District, for the month of July 1906—cont.

Date.	No. of		Particulars.	Disbursements.		Head of Account.
	Item.	Voucher.		Cash.	Bank or Treasury.	
(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Brought forward ...	Rs. A. P. 791 4 0	Rs. A. P. 152 0 0	
20	7	7	Conservator's S.O. No. 19, dated 5th June 1906. 8,000 c.ft. metal digging, as. A. P. collecting and breaking at Rs. 2-0-0 per 100 c.ft. ... 205 0 0 272 coolies at As. 4 for picking road ... 68 0 0 320 coolies for spreading, etc., at As. 4 ... 80 0 0			
21	8	8	Conservator's S.O. No. 12, dated 18th April 1906. Felling 100 stacks of fuel at As. 8 ...	853 0 0	...	A VII (c).
	9	9	Felling 2,000 bamboos at Rs. 1-8-0 per 100 ...	50 0 0	...	A I (b).
	10	10	Conservator's S.O. No. 12, dated 18th April 1906. Carting 50 stacks of fuel to Pollachi at Rs. 2 ...	80 0 0	..	A I (c).
	11	11	Conservator's S.O. No. 10, dated 18th April 1906. Logging 1 teak tree into 2 logs of 40 c.ft., 2 matti into 4 logs of 55 c.ft. at As. 6 per candy ...	100 0 0	..	A I (b).
24	12	12	Conservator's S.O. No. 10, dated 18th April 1906. Logging 1 teak tree into 2 logs of 40 c.ft., 2 matti into 4 logs of 55 c.ft. at As. 6 per candy ...	2 13 7	...	A I (a).
	13	13	Converting 2 teak trees and 1 teak log into scantlings of 648 sq.ft. at Rs. 2-4-0 per candy.	21 11 2	..	A I (c).
	14	14	Carting 1 teak log of 20 c.ft. and 1 matti of 24 c.ft. to Anamalai at Rs. 1-8-0 per candy ...	5 4 6	...	A I (a).
	15	15	Carting 4 teak beams of 43 c.ft. to Coimbatore at Rs. 2-15-0 per candy ...	10 1 8	...	A I (a).
	16	16	Carting 1,000 bamboos to Coimbatore at Rs. 4 per 100 ...	40 0 0	...	A I (c).
			Carried over	1,404 2 11	152 0 0	

Appx. I, Form No. 31.]

Cash

FORM No. 31---

Dr.

FORREST DEPARTMENT,

MONTHLY Cash Account of Anamalai Range, South

Date.	No. of Item.	Particulars.	Receipts.		Head of Account.
			Cash.	Bank or Treasury.	
(1)	(2)	(3)	(4)	(5)	(6)
			RS. A. P.	RS. A. P.	
		Brought forward ...	940 4 0	1,592 11 8	
		Total ..	940 4 0	1,592 11 8	
		Add—Bank or Treasury ..	1,592 11 8	..	
		Grand Total ..	2,532 15 3	..	

Book.

[Appx. I, Form No. 31.]

(FULL SHEET)—cont.

[Code Sections 133, 137, 153, 160, 161, 162, 175, 206 & 207.]

MADRAS.

Gr.

Coimbatore District, for the month of July 1906—cont.

Date.	No. of		Particulars.	Disbursements.		Head of Account.
	Item.	Voucher.		Cash	Bank or Treasury.	
(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Brought forward ...	Rs. A. P. 1,404 2 11	Rs. A. P. 152 0 0	
25	16	16	Conservator's S.O. No 11, dated 6th June 1906. Repairing 10 small bridges on contract at Rs. 5 ...	50 0 0	..	A VII (a).
	17	17	Advanced Sinnaboyan for road-work ...	70 0 0	..	A.R.
27	18	18	Remitted into Pollachi Try. revenue as per Dr. I Nos. 7, 8 to 12, 15 to 17 and 19 ...	.	563 4 0	Remittance
	19	19	Remitted into Pollachi Try. by Revenue collecting officer, Sethumadai, as per Dr. I. No. 18 ...		225 0 0	Do.
			Total ..	1,524 2 11	910 4 0	
			Add Bank or Treasury ...	910 4 0	..	
			Add Cash Balance ...	68 8 4	.	
			Grand Total ..	2,582 15 3	...	

Appx. I, Form No 32] Intimation of Sanction, etc

[Code Section 152.]

FORM No. 32.—(HALF SHEET.)

FOREST DEPARTMENT, MADRAS,

DISTRICT.

Intimation of sanctions accorded by the Conservator to items of Expenditure for the month of District Forest Officer 191 .

Sanction number.	Date.	Nature of work.	Amount.	Head of service.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			RS A. P		
24	7th Aug. 06.	Construction of Geddesal road, 10 miles, North Coimbatore	1,900 0 0	A VII (a)	Rs. 1,000 allotted from 1906-1907 budget.
25	10th Aug. 06.	Repairs to Pollachi Range quarters in South Coimbatore district	510 0 0	A VII (b)	Allotted from 1906-1907 budget.
26	15th Aug. 06.	Extension of tram line in Tumacadvu Range, South Coimbatore	1,750 0 0	A VII (a)	Rs. 1,200 allotted from 1906-1907 budget.
92	7th Dec 05.	Original sanction 1,400			Rs. 700 allotted from 1906-1907 budget.
3	8th April 06.	Original sanction 1,100			All allotted from 1906-1907.

No. , dated-

191 .

Forwarded to the Accountant-General, Fort St. George, for information, with the accounts for the month of 191 .

Conservator
District Forest Officer.

Record of Sanctioned Works.

[Appx. I, Form No. 33]

[Code Sections 152, 203 & 206.]

FORM No. 33.

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.
Record of sanctioned works.

Forest range	Anamalai.
Nature of work	Supply of 400 matti sleepers to Madras Railway.
Number, date and office of sanction.	Conservator's S.O., No. 7 of 5th April 1906.
Amount sanctioned	Rs. 680.
Head of Service	A I-n Timber.

Month.	Particulars of expenditure. *	Amount.
		Rs. A. P.
April 1906 ...	Felling and squaring and removal to tram line 1,600 c. ft. of matti timber at 1 anna per c. ft.	100 0 0
	Tramming to Upper Depot 1,600 c. ft. at As. 6 per candy of 12½ c. ft.	48 0 0
May 1906 ..	Sawing 420 sleepers at As. 8 per sleeper	210 0 0
June 1906 ..	Carting 420 sleepers of 1,296.25 c. ft. from Upper Depot to Coimbatore Railway Station at Rs. 2-15-0 per candy of 12½ c. ft.	306 15 6
	Total ...	664 15 6
	Savings ...	15 0 0
	Sanctioned Amount ...	680 0 0

* In the book maintained by Range Officers, it will be sufficient if the creditor item of the Cash Book is entered under this heading without filling in the particulars of work.

I certify that the above work was commenced on the 10th April 1906, that I inspected it personally on the 15th June 1906 and find that the work has been carried out in accordance with the estimate with the exceptions noted on the reverse, in a substantial and satisfactory manner as regards both materials and workmanship, and that, including trifling deviations and those explained on the reverse, it corresponds, in all respects, with the sanctioned plan and estimate.

COIMBATORE,
Dated the 191 .

District Forest Officer,
South Coimbatore.

Appx I, Form No 34.]

Deposit Register.

[Code Section 157.]

FORM No. 34.

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

Deposit Register.

Sl. No.	D to of receipt.	Depositor's name.	Depositor's designation.	Nature of deposit.	Amount.	District Forest Officer's initials.	Date when refunded or adjusted.	Amount refunded or adjusted.	Under what head of service adjusted.	No. of deposit.	District Forest Officer's initials.	Balance, if any, carried over as a separate entry.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	1-1-04	Moiden Sheriff	Tennahdar.	Security 1102 L.	Rs. A. P. 12 0 0	A. B. C.	...	...	...	...	...	...
2	11-5-05	Subramania Iyer	Permit-issuing officer.	Do. 11137.	50 0 0	A. B. C.	14-8-06	50 0 0	...	28	A. B. C.	...
3	19-6-06	Perumal Pillai.	Fuel depot-keeper.	Do. 12310.	100 0 0	A. B. C.	...	...	...	...	...	...
4	20-8-05	P. Thambu Chettiar.	Contractor.	Minor produce contract.	250 0 0	A. B. C.	27 5-05	250 0 0	II (e)	...	A. B. C.	...
5	31-8-05	Sobbaraya Chetti.	Do.	Bamboos contract, 1905-00.	300 0 0	A. B. C.	31-3-06	200 0 0	...	39	A. B. C.	Rs 100 (No 7).
6	1-4-06	Mr. Wright	Do.	Lemon grass contract, 1906-07.	50 0 0	A. B. C.	...	...	...	...	...	...
7	1-4-06	Subbaraya Chetti.	Do.	Bamboos contract, 1906-07.	100 0 0	A. B. C.	...	...	...	...	...	...
8	28-6-06	Sambamurti Iyer.	Do.	Minor produce contract, 1906-07.	80 0 0	A. B. C.	...	...	...	...	...	...

Appx. I. Form No 37]

Muster roll

FORM

FOREST DEPART

MUSTER-ROLL of Coolies employed on Repair of road-work in Annipadi,

No.	Name of cooly	Father's name.	Place of residence.	Date and day of the month of for the week ending																														
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1	Ramin	Karup- pan.	Annamalai	..	..	..	A	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	Simu	Mathan	Do.	..	..	..	A	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3	Sural- tai	Bottan, Circar- pathy.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
30	Palani, Sonni.	Annamalai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
* Daily Total				31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
* Initials of the subordinate who mustered the coolies.																																		

* This column should be filled in every day by the subordinate mustering the coolies immediately after they are mustered in token of the correctness of the number charged for.
This sum of Rs. 149-0-0 was disbursed to the pyees in my presence this day.

Dated 26th July 1906.

N. K.,
Forester.

of Coolies.

[Appx. I, Form No 37.]

No. 37.

[Code Section 182.]

MENT, MADRAS.

Anamalai Range, South Coimbatore District, for the month of July 1906.

Total number of days for which wages are due.	Rate per day.	Amount due.	Deductions.	Balance due.	Signature, mark of coolies in token of their having received the amount.	Initials and remarks of the paying officer.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
18	0 1 0	4 8 0	.....	4 8 0	Mark of Raman ..	N.K.
17	0 1 0	1 4 0	.....	4 1 0	" Sennan	N.K.
20	0 4 0	5 0 0	...	5 0 0	" Suruttal	N.K.
20	0 4 0	5 0 0	.....	5 0 0	Mark of Palani ..	N.K.
502	0 4 0	149 0 0	...	149 0 0		

The signature of a witness must be obtained when possible.

Witness T. S. Chetti.

Appx. I, Form No 38) Labour Form.

HEAD OF SERVICE. [Code Sections 163 & 18.] { Voucher No 7. for July 1906
A VII (a).

FORM No. 38.

FOREST DEPARTMENT, MADRAS, ANAMALAI RANGE

LABOUR on repairs to Mount Stuart Ghat road from 1st to 20th July 1906.

Particulars of work.	Progress.		Description of Labour and Materials.	Number.	Rate		Amount.		Remarks
	Previous.	Now exhibited			At	Per	Per item.	Per work.	
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)
Conservator's S.O. No. 18, dated 6th June 1906 Picking road, spreading 3 furlongs, 1 mile and 2 miles ing metal, water- 7 furlongs and 5 furlongs ing and tamping.				Men			Rs A. P.	Rs. A. P.	
				532	As. 4	Day	148 0 0	148 0 0	Must-roll attached.
					Total .		..	148 0 0	

This amount of Rs. 148-0-0 has been disbursed by me.

G. O. N.,
Range Officer.

Passed for Rs. (148-0-0) one hundred and forty-eight only.

A. B.,
District Forest Officer,
South Coimbatore District.

COIMBATORE,
The 5th August 1906.

Commission Payment Voucher. [Appx. I, Form No 39.]

[Code Section 163.]

FORM No 39 (REVERSE).

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

Commission Payment Voucher

Number of Notes.										Amount
										RS. A. P.
T.A. 21	59074	...	...	...	...	...	...	...	...	100 0 0
T.A. 17	23971	...	...	...	...	...	...	...	...	50 0 0

Head of Service A 11.

Voucher No.

Particulars.	RS. A. P.
Received from the Range officer of Anamalai Range this day rupees 14 anna 1 pie 0, being commission due to me on a collection of Rs 225 remitted into the Taluk Treasury at Pollachi as detailed on the reverse.	14 1 0
P. G. S., (Signature of Revenue Remitting Officer.)	

Passed for Rs. (14-1-0) fourteen and anna one only.

A. B. C.,

District Forest Officer,
South Coimbatore.

Paid by me on the 11th August 1906

...	...	...	RS. A. P.
...	...	...	14 1 0

G. O. N.,
Range Officer.

Appx. I, Form. No. 39.] Commission Payment Voucher.

{Code Sections 175, 163, 176 & 184.}

To be returned to remitter.

Chalan.

(Vide Article 3, Civil Account Code.)

Accountant's No

of

TALUK Treasury, Pollachi, dated 27th July 1906.

By whom brought	On what account.	Amount.
		Rs. A. P.
P. G. S., Revenue Collecting Officer, Sethumada.	Revenue realised by sale of permits during July 1906.	225 0 0
	Total ...	225 0 0

	Rs. A.	P. G. S., Revenue Collect- ing Officer.
Notes as on back	150 0	
Gold ... ..	...
Silver and Copper	75 0	
Total Rs. ...	225 0	

*Treasurer.**Examined and Entered.**Accountant.*

N.B.—To be supplied only to Revenue Collecting Officers who get commission on collection of revenue.

Appx. I, Form No 41.] Consolidated Work Voucher.

[Code Sections 183 & 202.]

FORM No. 41.

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

CONSOLIDATED work voucher for the month of July 1908.

Head of Account	Particulars of work.	Sanction		Number of Sub-voucher	Amount.	Total			Expenditure up to date including this bill.	Balance available
		Particulars.	Rs. A P.			Rs. A P.	Rs. A P.	Rs. A P.		
A-I (a) ..	Timber operations in Anamalai Range	Conserva- tor's S.O. No 10, 18-4-08.	2,000 0 0	11 b 12 b 13 b 14 b		2 13 7 21 11 2 5 4 6 10 1 8				
A-I (b) ..	Fuel operations in do.	Conserva- tor's S.O. No. 12, 18-4-08	700 0 0	8 b 10 b		60 0 0 100 0 0	33 14 11	410 12 11	1,569 3 1	
A-VII (a) ..	Repairs to ghat road	Conserva- tor's S.O. No. 19, 8-6-08.	1,000 0 0	7 b 16 b		353 0 0 50 0 0	160 0 0	277 8 0	122 8 0	
A-VII (b) ..	Construction of a rest-house at Villeni in Anamalai Range	Conserva- tor's S.O. No 9, 15-4-08.	1,500 0 0	4 b		250 0 0	403 0 0	613 0 0	367 0 0	
						250 0 0	330 0 0	620 0 0	680 0 0	

Contents received. I certify that the expenditure charged in this bill could not, with due regard to the interests of the Public Service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount are attached to the bill. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been so defaced, destroyed or mutilated that they cannot be used again.

COMBATORE, }
191 .]

District Forest Officer,
South Coimbatore District.

Application for Credits [Appx. I, Form No 42.]

FORM No. 42.—(HALF SHEET).

[Code Section 185.]

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

APPLICATION for Credits to meet the anticipated Expenditure during
the Second quarter ending 30th September 1906.

Number of the Budget Head.	Budget Head	Amount.	Remarks
(1)	(2)	(3)	(4)
		Rs. A. P.	
A I	Timber and other produce removed from the forest by the Government agency	5,000 0 0	Extraction of teak ... 1,000 " other timber ... 1,000 " fuel ... 2,000 " bamboos ... 500 " minor produce ... 500
A II	Timber and other produce removed from the forests by consumers or purchasers	500 0 0	5,000
A III	Confiscated drift and waste wood	100 0 0	
A IV	Revenue from forests not managed by Government ... ..	...
A V	Rent of leased forests and payments to shareholders in forests managed by Government.	1,250 0 0	
A VI	Livestock, stores, tools and plant	7,000 0 0	Feed and keep of live stock ... 6,500 Purchase of tools, etc ... 500
			7,000
A VII	Communications and buildings	3,000 0 0	Roads 1,100 Buildings 1,900
			3,000
A VIII	Organization, improvement and extension of forests	2,000 0 0	Demarcation 500 Plantation 1,000 Fire Protection 500
A IX	Miscellaneous	100 0 0	2,000
	Total	10,000 0 0	
B I	Salaries	1,000 0 0	
B II	Travelling allowance	900 0 0	
B III	Contingencies	800 0 0	
	Total	2,700 0 0	
	Total anticipated Expenditure	24,200 0 0	
Credits already granted—			
For the first quarter	Rs. 22,000 0 0		
" second "	" "		
" third "	" "		
" fourth "	" "		
Total Credit applied for to be granted on Coimbatore Treasury.	22,000 0 0		
MEMO. OF BALANCE ESTIMATED TO BE IN HAND ON 30th JUNE 1906			
	Cash in hand Rs. 200 0 0		
Undrawn balance of previous credits	" 2,000 0 0	2,200 0 0	
	Total	21,500 0 0	

Actual Treasury balances on the 1st of the month.
Total amount of obsolescence drawn during the month.

No. Forwarded to the Conservator of Forests, Southern Circle.

COIMBATORE,

Dated the 2nd June 1906.

16

A.B.O.,
District Forest Officer,
South Coimbatore District.

Appx. I, Form No. 43] Application for letters of credit, etc.

[Code Section 185.]

FORM No. 43. .
FOREST DEPARTMENT, MADRAS, SOUTHERN CIRCLE.

List of Credits required for the quarter ending 30th September 1906.

Districts.	Amount sanctioned.	Amount of Credits granted to date.	Balance available.	Amount required for this quarter.	Name of Treasury	In whose favour
	RS.	RS.	RS.	RS.		
Direction ..	87,000	15,000	72,000	8,000	Coimbatore	Conservator of Forests, Southern Circle.
South Canara ..	90,000	20,000	70,000	3,000	Mangalore	Forest Settlement office.
North Malabar ..	80,000	19,000	61,000	3,000	Coimbatore	Instructor, Forest Training School.
South Malabar ..	75,000	18,000	57,000	21,000	Mangalore	District Forest officer, South Canara.
The Nilgiris ..	72,000	18,000	54,000	18,000	Calicut ..	Do
North Coimbatore ..	92,000	18,000	74,000	18,000	Do.	South Malabar.
South Coimbatore ..	1,00,000	25,000	75,000	23,000	Ootacamund	Do.
Madura ..	1,64,000	22,000	78,000	22,000	Coimbatore	Naljarin.
Tinnevely ..	98,000	27,000	71,000	29,000	Do.	North Coimbatore.
		23,000	73,000	23,000	Madura	South Coimbatore.
					Tinnevely	Madura.
						Tinnevely.
Total ..	7,98,000	1,53,000	6,15,000	1,85,000		

DATED COIMBATORE, } To
THE } The Accountant-General, Fort St. George.
101 } Conservator of Forests,
Southern Circle.

Return of Cheques 'Appx. I, Form No. 44.

FORM No. 44.—(HALF SHEET.)

[Code Section 191]

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

Return of Cheques drawn during July 1906.

Number of Cheque.	Date.	On what Treasury.	Amount.	Date of encashment at Treasury	Remarks
			RS. A. P.		
3254	1st ..	Coimbatore Muzur.	800 0 0	July	1st
3255	" "	Do	500 0 0	"	"
3256	3rd ..	Do.	600 0 0	"	3rd
2357	1st ...	Coimbatore Taluk.	700 0 0	" ..	"
2358	" ...	Do	400 0 0	" ..	"
2359	" ...	Do.	800 0 0	" ..	5th.
2360	" ...	Do	350 0 0	" ..	"
2361	18th ...	Do.	200 0 0	Not cashed.	..
2732	1st ...	Pollachi Taluk ..	500 0 0	July ...	3rd.
2733	" ...	Do.	1,000 0 0	"	"
2734	3rd	Do.	700 0 0	"	7th.
2735	" ...	Do.	500 0 0	" ...	12th.
1575	1st ..	Udamalpet Taluk.	800 0 0	" ...	6th.
Total ...			8,050 0 0		

NOTE.—The entries in this form are to be verified by the District Treasury Officer, who will sign the statement on the reverse and return it to the District Forest Officer without delay for transmission to the Accountant-General,

COIMBATORE, }
Dated the 1st August 1906. }

A. B. C.,
District Forest Officer,
South Coimbatore District.

 Appx I, Form No. 44.] Return of Cheques.

FORM No. 44.—(HALF SHEET.)

FOREST DEPARTMENT, MADRAS.		RS. A. P.
SOUTH COIMBATORE DISTRICT.		
Total as per District Forest Officer's statement		8,050 0 0
Deduct cheque No. 2361 on Coimbatore Taluk Treasury.		
Not cashed during the month.		300 0 0
		7,750 0 0
Return of Cheques drawn during 191 .	Add uncashed cheques of previous months cashed during the month—	
No. , dated 191 .	No. 2355 of Coimbatore Taluk, 500-0-0	
	" 2731 of Pollachi Taluk, 237-9-2	737 9 2
Forwarded to the Accountant-General as required by the Forest Department Code, Section 191 .		
Treasury Total		8,487 9 2

 District Forest Officer,
 District.

Treasury Officer,

Dated	}	191
Despatched		
Received		

Contractors' and Disbursers' Ledger Account. [Appx. I. Form No. 45]

FORM No. 45.

FOREST DEPARTMENT, MADRAS.

CONTRACTORS' and Disbursers' Ledger Account No. 4.

Appx. I. Form No 45.]

Contractors' and Disbursers'

FORM

FOREST DEPART-

CONTRACTORS' and Disbursers' .

G.O. N., Range officer, Anamalai Range, in account

Dr.

(For current Expenses)

Date.	Cash Book Cr. Item No	Particulars of advances made.	Amount
(1)	(2)	(3)	(4)
			RS. A. P.
1st July 1906.	...	To balance brought forward Part of Cr. Item No. 7, dated 20th June 1906.	29 2 8
1st July 1906.	9 10	Advanced 500 0 0 Do. 1,000 0 0	1,500 0 0
			1,529 2 8
1st August 1906.		To balance brought forward Part of Cr. Item No. 10, dated 1st July 1906.	68 8 4

Ledger Account

[Appx. I. Form No 45.]

No. 45.

[Code Sections 196 to 199 & 206.]

MENT, MADRAS.

Ledger Account No. 4.

with the South Coimbatore District Forest Office.

in Anamalai Range.)

Cr.

Date. (5)	Cash Book Dr. Item No. (6)	Particulars of advances recovered. (7)	Amount. (8)
			RS. A. P.
27th July 1906.	27	By expenditure incurred as per account from 28th June 1906 to 27th July 1906	1,400 10 4
		Balance	68 8 4
			1,529 2 8
		A.B., District Forest Officer.	

Appx 1, Form No 46] Abstract of Cash Accounts

FORM No. 46. [Code Sections 200, 201, 203 & 245.]

FOREST DEPARTMENT, MADRAS.

CLASSIFIED Abstract of Cash Accounts of the South Coimbatore District
for July 1906.

Receipts.

Heads of Account.	Total of Minor head.	Total of Major head.	Figures passed by the Accountant-General.
(1)	(2)	(3)	(4)
Cash balance, brought forward	RS. A. P. 150 0 0	RS. A. P. 150 0 0	RS. A. P. ...
VIII. ASSRESSED TAXES—			
Income Tax Deductions by Government from Salaries	..	25 1 6	
IX. FOREST REVENUE—			
I. Timber and other products removed by Government Agency—			
	RS. A. P.		
(a) Timber	1,202 2 0		
(b) Firewood and charcoal ..	1,100 0 0		
(c) Bamboos	350 0 0		
(d) Sandalwood .. ..	...	
(e) Grass and other minor products	552 14 0		
	3,235 0 0	..	..
II. Timber and other products removed by Consumers, etc.—			
	RS. A. P.		
(a) Timber	500 0 0		
(b) Firewood and charcoal ..	727 2 6		
(c) Bamboos	357 8 0		
(d) Grazing and fodder grass ..	1,873 10 0		
(e) Other minor products	250 0 0		
(f) Tree owner's fees for trees tapped	63 8 0		
(g) Other items	12 0 0		
(h) Commutation fees	130 0 0		
	4,573 12 6	..	..
III. Confiscated Drift and Wastewood	37 5 6	..	..
IV. Forests not managed by Government—			
(a) Shared and private forests .. ..	...	
V. Miscellaneous—			
	RS. A. P.		
(a) Fines and forfeitures	20 0 0		
(b) Other sources	235 14 0		
	255 14 0	8,102 0 0	..
Carried over ..	8,102 0 0	8,127 11 8	..

Abstract of Cash Accounts [Appx I, Form No. 46]

FORM No. 46—cont.

FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore District
for July 1906—cont.

Receipts—cont.

Heads of Account. (1)	Total of Minor head. (2)	Total of Major head (3)	Figures passed by the Account- ant-General. (4)
	RS. A P.	RS. A P.	RS. A. P.
Brought forward ...	8,102 0 0	8,127 11 8	
XII. INTEREST—MISCELLANEOUS—			
Interest on value of Timber, etc., sold on Credit.			..
Interest on arrears of Revenue, Forests	...	4 7 6	.
XXXI. CIVIL WORKS—RENT OF BUILDINGS—			
UNFOUNDED DEBT—SAVING BANK DEPO- SITS—FOREST OFFICERS' PROVIDENT FUND.	..	65 0 0	
ADVANCES REPAYABLE			
Forest Advances	...	7,762 11 5	.
Objection book advances—Forest officers	...	...	...
SUPPLY ACCOUNT—			
Cash Recoveries of service payments —As per details in Appendix II ... 41 2 4	...	...	..
—41 2 4	...	...	...
FOREST REMITTANCES—			
Cheques drawn as per detailed list—			
1. Original credit	..	8,050 0 0	
2. Responding credit	...	...
Inter-Departmental Transfers—			
(a) Military Department, Madras	...	..	...
(b) Marine Department, Bombay	...	...	..
(c) India	...	...	...
PUBLIC WORKS REMITTANCES—OTHER REMITTANCES			
—RECEIPTS ON ACCOUNT OF PUBLIC WORKS DE- PARTMENT	...	...	...
MIS. REMITTANCE—REMITTANCE OF EARN- ING MONEY.			
ACCOUNT BETWEEN INDIA AND MADRAS—			
III. Items adjustable by India—			
(a) Uncontaminated Service Family Pension Fund.	...	...	...
(b) General Family Pension Fund	...	...	...
Total Receipts	...	21,009 14 7	...
Grand Total	...	21,159 14 7	

Appx I Form No. 46] Abstract of Cash Accounts.

FORM No 46—cont.

FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore
District for July 1906—cont.

Disbursements

Number of vouchers	Heads of Account.				Total of Minor head.	Total of Major head.	Amount passed by the Accountant- General.
		(3)					
(1)	(2)	(3)			(4)	(5)	(6)
		Rs	A.	P.	Rs	A.	P.
	I. REFUNDS AND DRAW- BACKS—						
	Revenue Refunds— Forests—						
	Assessed Taxes—In- come Tax.						
	II FORESTS—A. "CONSER- VATION AND WORKS"						
	I. Timber and other pro- duce removed by Gov- ernment Agency—						
1811, 24 to 270 and 68A	(a) Timber	878	0	2	...		...
110B, 28 to 300 42D and 56 to 59E	(b) Firewood and charcoal.	805	10	6	...		...
20B and 31C.	(c) Bamboos ...	87	4	0	...		...
	(d) Sandalwood ...	...			...		...
32C, 43 to 431 and 68A.	(e) Grass and other minor produce.	306	10	0	...		...
					2,077	11	0
33 to 35C, 46 to 50D, 59E, 64F and 68A.	II. Timber and other produce removed by Consumers, etc.				197	6	0
	III. Confiscated Forest produce, Drift and Wastwood	...			...		...
	IV. Forests not managed by Government—						
	(a) Shared and pri- vate Forests.				...		...
	Carried over ..				2,275	0	0

Abstract of Cash Accounts [Appx. I, Form No. 46]

FORM No. 46—cont.

FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore
District for July 1906—cont.

Disbursements—cont

Number of vouchers	Heads of Account.		Total of Minor head.	Total of Major head.	Amount passed by the Accountant- General.
(1)	(2)	(3)	(4)	(5)	(6)
	Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	II. FORESTS A. "CON- SERVANCY AND WORKS" —cont.		2,275 0 0		
	V. Rent of Leased Forests and payments to Share- holders in Forests managed by Govern- ment.	...	...	..	.
	VI. Live and Dead stock—				
	(a) Purchase of cattle.	..	.	..	..
6A, 17A, 80C, 51D, 60L and 68A.	(b) Feed and keep of cattle.	2,137 8 1	..	..	...
37C and 52D.	(c) Stores, tools and plant.	68 1 8	2,200 9 4	...	...
	VII. Communications and Buildings—				
21B, 22B and 380.	(a) Roads and bridges.	632 0 0	...	...	.
23B, 39C and 53D.	(b) Buildings ...	582 0 0	.	..	...
61E.	(c) Other works .	35 0 0	1,249 0 0	...	...
	VIII. Demarcation, Im- provement and Exten- sion of Forests—				
40C.	(a) Demarcation	59 0 0	..	..	...
	(b) Cost of Forest Settlement, com- pensation for land and right.	...	...	...	..
68A.	(c) Surveys—				
	(1) Local Surveys	30 0 0	...	...	...
	(2) Surveys of India.	...	...	...	...
	Carried over ...	89 0 0	5,724 9 4	...	...

Appx I, Form No 46.] Abstract of Cash Accounts

FORM No 46—cont.

FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore District
for July 1906—cont.

Disbursements—cont.

Number of vouchers.	Heads of Account.		Total of Minor head.	Total of Major head.	Amount paid by Accountant- General.
(1)	(2)	(3)	(4)	(5)	(6)
	Brought forward ...	RS. A P. 89 0 0	RS. A. P. 5,721 9 4	RS. A P. ...	RS. A. P. ...
	II. FORESTS—A. "CONSERVANCY AND WORKS"— —cont. VIII. Demarcation, Im- provement and Exten- sion of Forests—cont.				
41C and 61D.	(d) Working plans	...	...	...	...
	(e) Sowing and planting.	110 7 0	...	...	...
	(f) Protection from fire.	...	...	...	...
65F and 68A.	(g) Other works ...	320 5 6	...	...	...
			638 18 0	...	...
	IX. Miscellaneous—				
68A.	(a) Law charges ...	...	...	...	...
	(b) Other charges ...	15 0 0	16 0 0	...	...
	Total of A "Conser- vancy and Works."	...	6,278 6 4	6,278 6 4	...
	II. FORESTS—B. "ESTAB- LISHMENTS"—				
	I. Salaries—				
1 and 2A.	(a) Conservators ...	...	...	...	...
69A.	(b) Superior officers.	900 0 0	...	...	...
	(c) Subordinates	690 14 0	...	...	...
69A.	(d) Office establish- ment—				
	Permanent es- tablishment.	385 5 9	...	...	...
	Temporary es- tablishment.	...	...	...	...
	Carried over ...	1,084 8 0	...	6,278 6 4	...

Abstract of Cash Accounts [Appx I, Form No 46.]

FORM No. 46—cont.

FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore District
for July 1906—cont.

Disbursements—cont.

Number of vouchers.	Heads of Account.	Total of Minor head.			Total of Major head.	Amount passed by the Accountant- General.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Brought forward	Rs. A. P. 1,983 3 9	Rs. A. P.	Rs. A. P. 6,278 0 1	Rs. A. P. ...			
	II. FOREST—B. "ESTABLISHMENT"—cont.							
	I. Salaries—cont.							
	(c) Deputation and special allowances.	...	...		...
	Exchange compensation allowance.	...	...		...
	II. Travelling Allowances—		1,983 3 9		...			
	(a) Conservators		...		...
15A and 70A.	(b) Superior officers.	182 8 0	...		...
55D, 62E, 63E, and 66F.	(c) Subordinate Forest and Depot establishments	239 7 0	...		...
	(d) Office establishment—							
67F and 71A.	Permanent establishment.	62 14 0			...			
	Temporary establishment.	...	...		...
			484 13 0		...			
	III. Contingencies—							
	(a) Contract items—							
	(1) Service postage and telegram charges.	68 0 0			...			
72A.	(2) Office expenses.	97 0 0	...		...
	(3) Tour charges...	41 0 0	...		...
	(4) Sundries ..	22 0 0	...		...
	Carried over ..	223 0 0	2,478 0 9		6,278 0 4			...

Appx 1, Form No 46 } Abstract of Cash Accounts.

FORM No. 46—cont.

• FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore District
for July 1906—cont.

Disbursements—cont.

Number of vouchers (1)	Heads of Account. (2)	Total of Minor head. (3)			Total of Major head. (4)			Amount passed by the Accountant- General. (5)
		Rs.	A.	P.	Rs.	A.	P.	
	Brought forward	223	0	0	2,173	0	9	6,278 8 4
	II. Forest—B. "ESTABLISHMENT" — cont.							
	III. Contingencies—cont.							
	(b) Non contract items—							
72B	(1) Rents, rates and taxes.	35	0	0				...
	(2) Sundries	10	0	0				...
	Total of B. Establishment and Contingencies.	...			2,740	0	0	2,716 0 9
	Total of II. Forests A and B.	...						0,024 7 1
	30. Stationery and Printing—							
	Stationery purchased in the country.				...			...
	Printing at private presses.				...			...
	32. Miscellaneous—Subscription to periodicals				...			...
	Carried over	...						9,024 7 1

Abstract of Cash Accounts. [Appx I, Form No. 46]

FORM No. 46—cont

FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore District
for July 1906—cont.

Disbursements—cont

of Number vouchers. (1)	Heads of Account. (2)	Total of Minor head. (3)	Total of Major head. (4)	Figures passed by the Accountant- General. (5)
	Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.
			9,024 7 1	
3 to 14A, 73B, 74C and 73E.	ADVANCES REPAYABLE—			
	Forest Advances .. .. .	..	6,890 0 0	..
	OBJECTION BOOK ADVANCES—			
	Forest officers .. .. .	..	..	..
	SURPLUS ACCOUNT—			
	Forest Remittances—			
	Remittances to Treasuries (including Madras, etc.)—			
	1. Original debit .. .. .	..	7,820 7 6	..
	2. Responding debit .. .. .	..	..	..
	Inter-departmental transfers—			
	(a) Revenue Survey .. .. .	..	..	..
	(b) Jails .. .. .	..	80 0 0	..
	MISCELLANEOUS REMITTANCES—REMIT- TANCES OF BANKED MONEY.		..	..
	ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—			
	Account between Madras and Military, Madras—			
	Items adjustable by Military .. ..	..	..	..
	Miscellaneous payments .. .. .	..	..	..
	PUBLIC WORKS REMITTANCES—OTHER REMITTANCES—PAYMENTS ON ACCOUNT OF PUBLIC WORKS DEPARTMENT.	..	120 0 0	..
	Carried over ..		24,094 14 7	..

Appx. I, Form No 46, Abstract of Cash Accounts.

FORM No 46—cont.

FOREST DEPARTMENT, MADRAS.

Classified Abstract of Cash Accounts of the South Coimbatore District
for July 1906—cont.

Disbursements—cont.

of Number vouchers.	Heads of Account.	Total of Minor head.	Total of Major head.	Figures passed by Accountant- General.
(1)	(2)	(3)	(4)	(5)
		RS. A. P.	RS. A. P.	RS. A. P.
	Brought forward ..	..	24,034 14 7	.
	ACCOUNT CURRENT BETWEEN CIVIL AND P.W.D. (RAILWAY BRANCH)—			
	Account between Madras and P.W.D., Madras—			
	South Indian Railway, etc. ..	.	..	.
	Items adjustable by P.W.D. ..	.	..	..
	Southern Mahratta Railway ...	.	..	..
	Items adjustable by P.W.D. ..	..	..	..
	ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—			
	Account between Madras and Marine—			
	Items adjustable by Marine ...	..	..	.
	Total Payments ..	.	24,034 14 7	..
	Closing Balance ..	.	125 0 0	.
	Grand Total ...	.	24,159 14 7	..

Rupees twenty-four thousand one hundred and fifty-nine, annas fourteen and pies seven.

Abstract of Cash Accounts. [Appx. I, Form No 46.]

FORM No. 46—cont.

APPENDIX I TO THE CLASSIFIED ABSTRACT OF CASH ACCOUNTS.

ACCOUNT PARTICULARS of the amounts debited and credited to advances recoverable in the Forest Accounts for July 1906.

(1)	(2)	(3)	(4)	(5)	(6)	Amount adjusted during the current month.		(9)	(10)
						By recovery in cash	By adjustment.		
Month	Authority.	Particulars of Advances.	Rs. A. P.	Balance as per previous month's account particulars.	Total.	Rs. A. P.	Rs. A. P.	Balance.	Remarks.
July 1906.	..	Mr. J. D., E.A.C., for Current expenses.	600 0 0	19 7 5	619 7 5	..	539 10 8	Rs. A. P. 19 19 9	
		G.C.N., Range Officer, Annamalai, for current expenses.	1,500 0 0	20 2 8	1,520 2 8	..	1,460 10 4	69 8 1	
		X, Range Officer Punalchi, for current expenses.	1,200 0 0	188 3 5	1,688 3 8	..	1,632 6 5	55 13 1	
		Y, Range Officer, Udumalpet, for current expenses	700 0 0	121 7 5	1,021 7 5	..	969 6 7	22 0 10	
		Z, Range Officer, Metturpatti, for current expenses	1,100 0 0	331 10 8	1,431 10 8	..	1,172 8 4	9 2 4	
		B, Range Officer, Belampatti, for current expenses	1,450 0 0	371 7 5	1,821 7 5	..	1,719 14 11	301 6 6	
		Head Clerk, District Forest Office, for contingent expenses.	50 0 0	1 3 9	51 3 9	..	18 2 2	3 1 7	
		X, Range Officer, Punalchi, for unremitted revenue.	86 0 0	..	86 0 0	..	..	86 0 0	
		Sinnabayan for road work	70 0 0	..	70 0 0	..	..	70 0 0	
		Ramaboyan for fuel felling	18 0 0	..	18 0 0	..	..	18 0 0	
		Mari Mooppan for lime clearing	16 0 0	..	16 0 0	..	..	16 0 0	
		Total ..	6,990 0 0	1,472 10 10	8,462 10 10	..	7,702 11 5	699 15 5	

NOTE.—(1) In cases of adjustment by transfer to some other head, the head to which the amount was transferred should be given
 (2) Outstandings over six months' old must be entered in red ink

Appx I, Form No. 46.] Abstract of Cash Accounts

FORM No. 46—cont.

APPENDIX II TO THE CLASSIFIED ABSTRACT OF CASH ACCOUNTS.

Account Particulars of Cash Recoveries on account of Overpayments, Retrenchments, etc., during July 1906

(1) From whom received.	(2) On what account	Particulars as to the months and the heads to which the original payments were debited.			(6) Amount recovered.	(7) Balance still to be recovered (if any).	(8) Remarks
		(3) Month.	(4) Head of account.	(5) In what amount included.			
Y. Rauer, 'Uda- mput.	On account of excess not drawn	March 1906	B.L. (c)	Rs A. P. 899 0 0	Rs. A. P. 41 2 1	Rs. A. P.	Recovered by de- duction from pay bill for June 1906 —voucher 69-A of July 1906.
			Total	...	Rs 2 1	...	

Note.—It should be distinctly stated whether the amounts were recovered in cash or deducted from bills. If the latter, the numbers of bills should be given.

Abstract of Cash Accounts. [Appx. I, Form No 46.]

FORM No. 46—cont.

APPENDIX III TO THE CLASSIFIED ABSTRACT OF CASH ACCOUNTS.

ACCOUNT PARTICULARS of items credited to "Other sources" under "Miscellaneous" Forest Account for July 1906.

17-4

Nature of Items. (1)	Amount. (2)	Remarks. (3)	Nature of Items. (4)	Amount. (5)	Remarks. (6)
<i>Anamalai Range.</i> House-rent recovered from Deputy Ranger A. B. for occupation of quarters at Mount Stuart for June 1906.	Rs. A. P. 2 0 0		Brought forward ... <i>Mettupalayam Range.</i> House-rent collected from the Range officer for occupation of Range quarters during June 1906.	Rs. A. P. 194 0 0 1 8 0	
<i>Punachi Range.</i> Rent of land under temporary cultivation, 58 acres at Rs. 3.	168 0 0		Sale-proceeds of condemned stores.	5 0 0	
Sale-proceeds of confiscated implements.	2 7 6		<i>Hotampatty Range.</i> Rent collected from travellers for occupation of Irattuppalam Rest-house during July 1906.	5 0 0	
<i>Udumalpet Range.</i> Fees levied on time-expired permits 1. r Rs 30 at 25 per cent.	20 0 0		Rent of 10 acres of land under temporary cultivation by Irulars at Rs. 2-8-0 per acre.	25 0 0	
Sale-proceeds of confiscated implements.	7 3 6		Xen for registration of a property mark.	2 0 0	
Carried over	194 0 0		Total ...	235 14 0	

Appx. I, Form No 47.] Statement of Expenditure on Works.

FORM No. 47.—(FULL SHEET).

[Cdr. Section 203.]

FOREST DEPARTMENT, MADRAS, SECRETARY GENERAL

Statement of Expenditure on Sanctioned Works in the South Coimbatore District for the month of July 1906.

Head of Service	Vr. No.	Date.	Sanction.	Nature of work.	Amount sanctioned.	Expenditure during the month		Total expenditure.	Balance unexpended.	Remarks.
						(1)	(2)			
A-I (a)	10	19-4-05	Conservation.	Timber operations in the Coimbatore Range.	2,000 0 0	37 14 11	170 14 0	244 28 11	1,829 7 11	
A-I (b)	13	19-4-05		Forest operations in the Coimbatore Range.	200 0 0	130 0 0	127 9 0	257 9 0	122 9 0	Expenditure of Rs. 122 9 0
A-VII (a)	15	5-6-05		Repair of shed in the Coimbatore Range.	1,000 0 0	(a) 100 0 0	210 0 0	310 0 0	690 0 0	(a) Collected Rs. 690 0 0 from the sale of timber and other produce.
A-VII (b)	16	15-4-05		Construction of a shed in the Coimbatore Range.	1,500 0 0	(b) 250 0 0	170 0 0	420 0 0	1,080 0 0	Total Rs. 1,080 0 0
Do.	17	1-4-05		Construction of an enclosure shed in the Coimbatore Range.	700 0 0	300 0 0	0 0	300 0 0	400 0 0	On account of Rs. 400 0 0

DATE: COIMBATORE,

1906.

District Officer (Cdr.),
South Coimbatore District.

Register of Revenue, etc. [Appx. I, Form No. 48.]

FORM No. 48.

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

REGISTER of Revenue and Expenditure in each Forest Unit during July 1906.

Appx. I, Form No 48.]

Register of Revenue

FORM No. 48.—

FOREST DEPARTMENT, MADRAS,

REGISTER of Revenue and Expenditure in each

Budget Head,	Annamalai Range.	Punachi Range.	Udimalpet Range.	Mettupalayam Range.	Bolampatti Range.	District Forest office
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>I. Refunds and drawbacks.</i>	Rs A. P.	Rs A. P.	Rs A. P.	Rs A. P.	Rs A. P.	Rs. A. P.
I						
a	240 8 0	212 7 6	...	...	727 2 8	...
b	75 0 0	137 0 0	112 8 0	94 8 0	651 0 0	...
c	31 0 0	...	...	...	320 0 0	...
d	...	...	...	...	...	...
e	...	360 0 0	223 14 0	...	...	...
II						
a	125 0 0	175 0 0	50 7 0	98 9 0	111 1 0	...
b	...	127 2 6	225 4 0	110 8 0	235 6 0	...
c	230 0 0	27 8 0	16 1 0	33 12 0	50 0 0	...
d	75 0 0	393 10 0	237 4 0	198 8 0	614 4 0	...
e	150 0 0	82 6 0	13 16 0	164 1 8	409 0 0	...
f	...	21 2 0	12 1 0	11 14 0	15 1 0	...
g	...	...	12 0 0	...	...	...
h	...	80 0 0	...	50 0 0	...	...
III	32 12 0	1 9 6	0 11	1 1 0	1 4 0	...
IV						
a	...	...	...	...	...	...
b	...	...	5 0 0	...	12 0 0	...
c	2 0 0	170 7 6	21 8 6	3 8 0	33 0 0	...
Total Revenue	810 1 0	1,763 4 0	932 10 0	784 2 0	4,611 11 0	...
A-I						
a	39 14 11	193 5 3	...	...	644 13 4	...
b	150 0 0	90 0 0	05 8 0	140 1 6	360 1 0	...
c	70 0 0	...	...	...	17 4 0	...
d	...	200 2 0	100 8 0	...	...	...
e	...	47 8 0	12 0 0	57 5 0	30 6 0	...
II	...	...	...	...	...	...
III	...	...	...	...	...	...
IV	...	...	...	...	...	...
V	...	...	...	...	...	...
VI	...	...	...	...	...	...
a	...	835 4 0	185 8 0	873 3 0	539 4 1	...
b	...	...	...	...	...	0 1 3
c	...	...	...	...	...	...
VII	...	...	...	...	...	...
a	103 0 0	79 0 0	1 0 0 0	...	...	...
b	250 0 0	...	112 0 0	220 0 0	...	...
c	...	...	25 0 0	...	...	...
VIII	...	...	59 0 0	...	...	...
a	...	...	...	...	...	...
b	...	...	...	...	...	...
c	...	...	...	...	...	...
d	...	...	...	...	...	...
e	...	...	...	...	...	...
f	...	0 7 6	30 0 0	...	...	...
g	100 0 0	39 5 6	46 0 0	50 0 0	20 0 0	...
IX	...	...	...	...	...	...
a	...	...	...	...	...	15 0 0
b	...	...	...	...	...	...
Total A	1,072 14 11	1,835 1 3	855 8 0	1,315 14 6	1,390 14 5	108 1 3

and Expenditure

[Appx. I, Form No. 48.]

(FULL SHEET)

[Code Sections 205 & 245]

SOUTH COIMBATORE DISTRICT.

Forest Unit during July 1906.

					Total as per Classified Abstract of Cash Accounts.	Remarks.
(5)	(6)	(10)	(11)	(12)	(13)	(14)
R. A. I.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
...	1,502 2 0	
...	1,100 0 0	
...	850 0 0	
...	
...	582 14 0	
...	
...	300 0 0	
...	727 2 6	
...	357 8 0	
...	1,473 10 0	
...	850 0 0	
...	43 8 0	
...	13 0 0	
...	130 0 0	
...	37 5 8	
...	
...	30 0 0	
...	235 14 0	
...	6,102 0 0	
...	
...	278 2 6	
...	80 10 0	
...	67 1 0	
...	
...	300 10 0	
...	197 5 0	
...	
...	
...	2,117 8 1	
...	63 1 3	
...	
...	632 0 0	
...	522 0 0	
...	35 0 0	
...	60 0 0	
...	90 0 0	
...	120 7 0	
...	320 5 0	
...	15 0 0	
...	6,278 6 1	

Appx. I, Form No 48.]

Register of Revenue

FORM No. 48.—

FOREST DEPARTMENT, MADRAS,

Register of Revenue and Expenditure in each Forest

Budget Heads		Arumalai Range.	Punalu Range	Udamalpet Range	Mettruppalayam Range	Bolanampatti Range.	District Forest Office.
(1)		(2)	(3)	(4)	(5)	(6)	(7)
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Expenditure—cont.	B-I						
	a	..					
	b	..					900 0 0
	c	..	05 4 0	44 10 0	10 0 0	28 0 0	112 0 0
	d	..	20 0 0	19 0 0	23 0 0	19 0 0	20 19 0
	e	..					
	II						
	a	..					
	b	..					182 8 0
	c	..	17 0 0	19 0 0	25 0 0	56 0 0	62 1 0
	d	..		3 14 0	1 10 0	3 2 0	1 12 0
	III						
	(a) CONTRACT ITEMS.						
	(1) Service postage and Telegram charges.	..			25 0 0	8 0 0	5 0 0
	(2) Office expenses.	..	5 9 0		11 8 0	11 4 0	69 12 0
	(3) Tour charges	..			7 4 0	21 4 0	72 0 0
	(4) Sundries.	..					
	(b) NON-CONTRACT ITEMS.						
	(1) Rents, rates and taxes.	..					
	(2) Sundries	..					
Total B		331 4 0	172 0 0	150 3 0	201 14 0	231 13 0	1,005 0 0
Total Expenditure		1,174 2 11	1,707 7 3	1,695 10 0	1,647 19 0	1,865 11 5	1,719 11 0

Appx I, Form No. 49. Register of Financial Results.

[Code Sections 215 & 271]

FORM No. 49.

FOREST DEPARTMENT, MADRAS, SOUTHERN CIRCLE.

REGISTER OF FINANCIAL RESULTS.

Year.	District	Timber and other produce removed from the forests by Government Agency.			Other Revenue			Formation, protection and improvement of forests.			Total.		Remarks.	
		Receipts	Charges.		Receipts	Charges.		Budget heads.	Amount.	Budget heads.	Amount.	Receipts		Charges
			(4)	(5)		(7)	(8)								(9)	(10)	(11)	(12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
1902-03	South Gola- batores.	Rs.	A-I	Rs. 30,143	Rs.	A-II	21	Rs.	.	Rs.	..	Revenue under— I Rs. 43,243		
		..	† A-VI	459	† A-VI	459	II "	
		..	† A-VII	1,431	..	† A-VII	1,431	..	† A-VII	1,432	III " } 20,140	
		A-VIII	18,737	IV " } 2,013	
		A-IX	470	V " } 71,306	
		..	† B	8,761	..	† B	4,380
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 Appx I, Form No 62] Report of Transfer of charge of D.F.Os.

[Code Sections 253 & 257.]

FORM No. 62.—HALF SHEET.

FOREST DEPARTMENT, MADRAS.

Report of Transfer of Charge of the

District.

CASH
 TIMBER AND FOREST PRODUCE.

Dated

The

191 .

I CERTIFY that I received charge of the

from

on the

noon of this

day of

191 .

I received * the sum of Rupees

, the cash balance as shown by the Cash Book on this date.

1. I have examined all the office books and found them posted up to date.

2. I have received the needful vouchers belonging to the accounts of the current month and have made myself acquainted with all outstandings and liabilities on account of the Department.

3. I have examined the live and dead stock as well as the Forest note-book, the books, maps, permits, office records including permit registers from (date) to and office furniture at Head-quarters; and have examined the depot registers, which I have found posted up to date.

4. I have received one Cheque Book No. unused as well as Cheque Book No. containing Cheques Nos. to . The counterfoils of the remaining cheques are correctly filled up.

5. I have also received a list of Demarcated Reserves and Plantations, and of Forest rest-houses and other buildings, also a statement of the roads and bridges in charge of the Department.

Countersigned.

Relieved Officer.

Relieving Officer.

 * Vide Chap IV, Part III, of the Madras Forest Department Code.

Report of transfer of charge of Forest Guards [Appx. I, Form No 63]

FORM No. 63.

[Code Section 280.]

[To be printed in digits.]

FOREST DEPARTMENT, MADRAS.

Report of transfer of charge of

I certify that I received charge of

on the

noon of this

day of

bent in

bent consisting of

191 .

Range, dated the

191 .

from

2. I received the sum of Rs.

3. I have received Government property as per list hereto attached and found all the articles in good order except (here specify any articles missing, broken or damaged).

4. I have received the crime register, diary register, report register, takid files, forest sheet files, and cash-books, if any, and other records and found did not find them posted up to date.

5. I specially certify that I found the state of each of the reserves mentioned below in regard to illicit fellings, goat-grazing and other offences as noted against each and that I will be responsible for all other signs of such offence not here mentioned found out in the future.

Name of reserve.

Illicit-fellings.

Goat-grazing signs whether many, few or none.

Other offences to be mentioned in detail.

6. I certify that I have perambulated the boundaries of the blocks in my charge and found the condition of the lines and demarcation marks as noted below :—

[Here give the condition of each mile of line, state the number of demarcation marks and give full particulars regarding those which are out of repair.]

*Signature of relieved Guard.**Signature of relieving Guard.*

NOTE.—(1) Paragraph 2 should be filled up only when the relieved guard has had cash entrusted to him for works. No revenue should be found in the hands of a guard.

(2) Paragraphs 5 and 6 should be filled in all cases after joint inspection of the forests by the relieving and relieved guards, but if the relieving guard has to take charge suddenly and it is not possible to obtain the presence of the relieved guard (e.g., in the case of death, suspension, etc.), he may submit these paragraphs within such time as the District Forest Officer prescribes.

Appx. I, Form No 64.] Report of transfer of charge of depot-keepers.

[Code Section 260.]

FORM No. 64.

FOREST DEPARTMENT, MADRAS.

Report of transfer of charge of timber and fuel depot
Range, dated tho 191 .

I certify that I received charge of the depot on the
noon of this day of 191

I have examined forms 8 and 9 and the cash book with vouchers for the current month and found them posted up to date.

I have verified the stock of timber, bamboos, firewood and charcoal except as shown in the list attached and found it to tally with the balance shown in form 8.

I have received Government property and records as shown in the list hereto attached and found all the articles in good order except as noted on the list.

I have examined the depot buildings, boundary walls and founes, gates, etc., and found them in good order
in need of repairs as noted below.

I have received Rs. being the balance shown in the cash
book on this date.

I have received the following form 20 and face value receipts.

*Signature of relieved
Depot-keeper.*

Signature of relieving Officer.

Appx. I Form 66.] Progress in and Expenditure on For. Sett.

FORM No. 66.

[Code Section 263]

FOREST DEPARTMENT, MADRAS, DISTRICT

STATEMENT showing the Progress made in, and the Expenditure incurred on, Forest Settlements, during 191 - 191 .

Name of Forest District.	Areas already settled at com- mencement of year.		Areas finally settled during the year.				Areas undergoing settlement.				Remarks.					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	sq. m.					In Forest accounts.	In other accounts.	Entire cost per square mile of areas finally settled during the year.	At commencement of the year.	Taken in hand during the year.	Expenditure incurred during the year on areas undergoing settlement	In Forest accounts.	In other accounts.	Estimate of areas in which settlement operations have not yet commenced.		
						Rs.	Rs.	Rs.				Rs.	Rs.		sq. m.	

NOTE.—This estimate will include all reserved lands under section 20 and unreserved lands.

Dated
The

191 . }

District Forest Officer,
District.

Record of Demarcation, etc [Appx. I, Form No. 67.]

[Code Section 263.]

FORM No. 67.

FOREST DEPARTMENT, MADRAS,

DISTRICT.

Record of Demarcation and Maintenance of Boundaries.

Districts. (1)	Length of boundaries artificially demarcated during the year. (2)	Length of previously existing boundaries repaired. (3)	Length of previously existing boundaries not repaired. (4)	Total length of artificially marked boundaries at the close of the year. (5)	Length of boundaries still to be demarcated at close of year. (6)	Length of natural boundaries not requir- ing artificial marks. (7)	Total length of boundaries at the close of the year. (8)	Expenditure on demarcation during the year.		Remarks. (11)
								On new work. (9)	On repairs. (10)	
	MILES.	MILES.	MILES.	MILES.	MILES.	MILES.	MILES.	RS.	RS.	

N.B.—Forest boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forest. The limits of subdivisions, such as blocks, compartments, coupes, should be shown separately from forest boundaries. The lengths of boundaries of forests finally notified should also be shown in this return.

Dated

The

191

District Forest Officer,
District.

Appx I, Form No 68.] Statement of Forest Areas surveyed. /

FORM No. 68.

STATEMENT of Forest Areas Surveyed.

Cancelled—*vide* B.P. Forests No. 110, dated 20th July 1915.

Progress made in Working-Plans [Appx. I, Form No 69]

FORM No. 69.

FOREST DEPARTMENT, MADRAS DISTRICT.

Progress made in Working-Plans.

Appx 1, Form No 69] Progress made in Working-Plans

[Code Section 203.]

FORM No. 69.

[Annual Return.]

District.

FOREST DEPARTMENT, MADRAS,

Progress made in Working-Plans.

District.	Areas for which working-plans have been completed and approved by the Board		Areas for which working-plans are being completed or have been completed but not sanctioned		Areas for which working-plans have still to be taken in hand.	Areas for which working-plans are not at present required.	Total Forest areas as in Form No. 65.	Entire cost per square mile of working-plans completed	Remarks.
	At com-mencement of year.	During year.	At com-mencement of year.	Taken in hand during year.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	SQ. MS.	SQ. MS.	SQ. MS.	SQ. MS.	SQ. MS.	SQ. MS.	SQ. MS.	R.S.	
					Reserved Forests.				
					Reserved Lands				

Progress made in Working Plans. (Appx I, Form No. 69

<i>Dated</i>	<i>The</i>	<i>District Forest Officer,</i> <i>District.</i>
	191	
<p>Note.—The figures in column 6 should not include the figures in column 7.</p>		

Register of Breaches of Forest Rules, [Appx I, Form No 71.

[Annual Return.]

ANNUAL FORM No. 71—(FULL SHEET).

[Code Sections 247 & 263.]

FOREST DEPARTMENT, MADRAS, DISTRICT.

Register of Breaches of Forest Rules during 191-191.

District.	New cases of the year.					Total new cases of the year.	Total cases.	Disposed of during the year.						Cases pending at close of year.
	Cases pending from 191-191	Injury to forest by fire.	Unauthorized felling or appropriation of wood and minor forest produce.	Grazing without permission or in tracts in which grazing is prohibited.	Other offences.			Convictions.	Acquittals.		Total.	Cases.	Persons.	
									Cases.	Persons.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Dated
The

191

District Forest Officer,
District.

Appx. I, Form No. 60.] Receipt for seized property disposed of.

FORM No. 60.

[To be printed in digest.]

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT,
ANKAMALAI RANGE.

Receipt for seized property released.

Description of produce or property released.
5 carts.

I, *Karuppa Gounder of Periapothu village*, hereby acknowledge that an order to receive the above-mentioned articles has this day been delivered to me.

Place

Date 13th July 1906.

(Signature.

(Witnesses.)

(Signature.)

Appx. I, Form No 74] Return of Grazing in the State Forests.

[Code Section 263.]

FORM No. 74.

FOREST DEPARTMENT, MADRAS,

District.

Return of grazing in the State forests of

during 191 .

Grazing on payment.		Number of animals.		Grazing free.		Number of animals.		During pleasure of Government or otherwise than under settlement		Grand total of value at full rates.														
At full rates.		At privileged rates.*		By right under settlement.		Daring pleasure of Government or otherwise than under settlement																		
District.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<i>Reserved Forests.</i>																								
<i>Reserved Lands.</i>																								

* The rates should be specified at the foot of the statement.

Dated

The

191 .

District Forest Officer,

District.

Appx I, Form No. 50.] Summary of Revenue, etc

[Code Section 2.8]

FORM No. 50—cont.

FOREST DEPARTMENT, MADRAS, CIRCLE.

Summary of Revenue and Expenditure for the month of

191 —cont.

Budget Heads.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	Total.
B — Establishments—cont.										
III. CONTINGENCIES—cont.										
Contract items—cont.										
(2) Office expenses ..										
(3) Tour charges ..										
(4) Sundries ..										
Non-contract items										
(1) Rents, rates and taxes ..										
(2) Sundries ..										
Total B. "Establishments,"										

ACCOUNTANT-GENERAL'S OFFICE,
FORT ST. GEORGE,

Dated

191

Chief Superintendent.

Objection Statement. [Appx. I, Form No 51.]

[Code Section 207.] B.P. For. No. 581,
Mls., dated 21st December 1903.

FORM No. 51.

(Introduced under B.P. For. No. 14, dated 18th January 1904.)

OBJECTION STATEMENT

Showing the Audit and Examination of the Forest Account of the Anamalai Range for July 1906.

N.B.—This statement must be returned within a fortnight of its receipt or the cause of any delay in doing so explained.

LIST OF OBJECTIONS.

GENERAL.

- (1) Want of voucher (section 202, F.D.C.)
- (2) Want of anti-voucher.
- (3) Want of receipt from the party to whom payment has been made.
- (4) Want of stamped receipt (article 7, Civil Account Code).
- (5) Want of disbursing officer's certificate (section 163, F.D.C., and article 48, Civil Account Code).
- (6) Want of abstract in English on Vernacular vouchers (section 201, F.D.C.)
- (7) Want of transposition of the Vernacular signature on the voucher.
- (8) Want of attestation by some known person to the mark or seal of an illiterate person placed on the voucher (article 8 (b), Civil Account Code).
- (7) Want of details as to number, rate, etc.
- (10) The amount has not been entered in words as well as figures (article 5 (c), Civil Account Code).
- (11) The voucher has not been dated.
- (12) The column "Head of Account or Service" is left blank (section 163, F.D.C.)
- (13) The date of payment has not been noted on the bill (section 141, F.D.C.)
- (14) Want of chalan receipted by the Treasury.
- (15) Want of Range Officer's signature to the voucher returned (section 161, F.D.C.)
- (16) The voucher returned is not in the prescribed form (section 163, F.D.C.)
- (17) Want of attestation to the correction made in the voucher or accounts returned (article 8 (d), Civil Account Code).
- (18) Want of explanation for the delay in remitting the amount of revenue into the Treasury (section 162, F.D.C.)
- (19) Want of explanation for not sending P. 20.
- (20) Want of explanation for the difference between the total of vouchers received and the amount charged in the accounts.
- (21) Want of explanation for the difference between Treasury and Forest figures.
- (22) Deduct under "Cash recoveries" and under service in the notes.
- (23) Want of cash balance certificate (section 207, F.D.C.), Board's Proceedings Forest No 101 of 1902.
- (24) Error in calculation.
- (25) Error in classification.
- (26) Want of explanation for the difference between the closing balance of the last month and the opening balance of the current month.
- (27) Want of District Forest Officer's sanction.
- (28) Want of Collector's sanction.

SALARIES

- (29) Want of information of date and hour of making over change of old station.
- (30) Want of information of date and hour of taking over change at new station.
- (31) Want of information why the sum is withheld. Salaries must be promptly disbursed (section 163, F.D.C.)
- (32) Want of certificate that Forester or Deputy Ranger was in charge of range to entitle him to a fixed travelling allowance of Rs. 12.

CONTINGENCES.

- (1) Want of a note on the voucher of the expenditure up to date (article 48, Civil Account Code).
- (2) Want of a note on the voucher of the number and date of sanction (section 162, F.D.C.)
- (3) Want of completion certificate (section 162, F.D.C.)
- (4) Want of information as to the number and amount of vouchers in which previous expenditure was included.
- (5) The sanction has lapsed as it was not acted on within a year (article 243, Civil Account Code).
- (6) Want of certificate that the telegram was bona fide on the public service (article 50 (3), Civil Account Code).
- (7) Want of certificate accepting municipal assessment or stating that steps are being taken for its reduction (article 94, Civil Account Code).

ADVANCES

- (10) Want of authority for exceeding the prescribed limit of advances (sections 112 and 104, F.D.C.)
- (11) Want of information whether security has been taken for recovery of advances made to contractors where they fail to execute their work (section 102, F.D.C.)
- (12) Want of explanation for balance outstanding for more than six months in the accounts for March (section 200, F.D.C.)

TIMBER RETURNS

- (13) Want of information for the month in which the produce is shown in Form No 10 and the item in which it is included.
- (14) Want of explanation for the omission of this item in Form No. noted in red ink.
- (15) Want of explanation for the discrepancies in the inter-depot transfers.

(a) Recover from next bill.

(c) Foreclose.

(e) No action on the part of the Range officer is necessary.

(1) Correct office copy of account.

(2) Attend to these instructions in future.

Appx. I, Form No. 51.] Objection Statement

[Code Section 207.] D.P. For. No. 931,
Mys., dated 21st December 1903.

FORM No. 51—cont.

LIST OF OBJECTIONS—cont.

TIMBER RETURNS—cont

- | | |
|---|---|
| <p>(46) Want of explanation for the large variance in conversion of timber</p> <p>(47) Want of sanction for writing off the forest produce from the stock accounts</p> <p>(48) Want of return which remains countersigned by the Range Officer (Code section 207)</p> <p>(49) Want of explanation as to the delay in the removal of forest produce disposed of in previous month</p> <p>(50) Want of certificate as to the accuracy of the quantity shown in Form No. 10</p> <p>(51) Want of explanation why this item is shown in Form No. 10 instead of in Form No. 11 noted in red ink</p> <p>(52) The columns "number of logs sold and removed during the month" and "number of logs sold but unremoved" are left blank.</p> <p>(53) The quantity entered in Form No. 11 of the previous month as "sold but remaining unremoved" is omitted in this return</p> <p>(54) Want of explanation for exceeding the sanctioned sanctioned limit</p> <p>(55) Want of explanation for balance outstanding for more than six months in Form No. 14 or March (section 101, I.D.C.)</p> | <p>(56) Want of explanation for the difference between the quantity shown as sold in Form No. 10 and that shown in Form No. 11</p> <p>(57) Explanation for not collecting the lease amount or instalments on dates fixed, or other outstanding revenue and steps taken to collect the same.</p> <p style="text-align: center;">FORM NO. 59</p> <p>(58) Explanation for the delay in taking steps for the disposal of the same</p> <p>(59) Explanation for the delay in carrying out the order with regard to the release of the produce</p> <p>(60) Explanation for the delay in the disposal of confiscated produce</p> <p>(61) Want of Form No. 60</p> <p style="text-align: center;">PERMIT RETURNS</p> <p>(62) Want of explanation for the difference between the number of permits shown as issued in P₁ and that shown in P₂</p> <p>(63) Want of explanation for the difference between the amount shown in P₂ and that credited in the cash-sheet</p> |
|---|---|

Objection Statement. [Appx. I, Form No. 51.]

FORM No. 51—cont.

OBJECTION STATEMENT.

Voucher number or item in cash book.	(1)	(2)	(3)	(4)	(5)	(6)
		Nature of receipt or payment.	Amount under objection.	Nature of error or objection.	Range officer's explanation.	Final orders of District Forest officer.
1		Form No. 31. Cr. Item No. 9.—Voucher No. 9. Paid cost of felling 2,000 bamboo at Rs. 1-8-0 per 100, Rs. 30-0-0.	Rs.	(7) (a) ...	Noted.	
2		Cr. Item No. 16.—Voucher No. 16. Repairing 10 small bridges on contract, Rs. 50-0-0	Rs.	(5) Voucher returned. (c)	Resubmitted with the required certificate.	Received and sent to the Accountant-General.
3		Cr. Item No. 18.—Voucher No. 18 Revenue remitted into the Pol-lachi Treasury, Rs. 563-4-0.	Rs.	(1-3) (c) ...	Submitted herewith ..	Received and filed.

 Appx. I, Form No 51.] Objection Statement

FORM No 51 —(FULL SHEET).

FOREST DEPARTMENT, MADRAS,
DISTRICT.

Objection Statement to the accounts
of Range for the
month of 191 .

Date of Receipt at the Range office.

Submitted to the District Forest
Officer with enclosures.

Dated

191 . Range Officer.

Date of Receipt at the District Forest
office.

Returned to Range Officer with final
orders.

Dated

191 . District Forest Officer. - -

Date of Receipt at the Range Office.

Resubmitted.

Dated

191 . Range Officer.

Date of Receipt at the District Forest
office.

Recorded.

District Forest Officer.

Objection Statement to Timber Accounts. [Appx. I, Form No. 52.]

FORM No. 52.

[Code Section 212.]

Objection statement to the Timber Accounts of the South Coimbatore District for the month of July 1906.

N.B.—This objection statement should be returned to the Conservator of Forests with full explanation within a fortnight from date of receipt.

Serial number of objection.	Particulars.	Nature of Objection.	Explanation of the District Forest Officer.	Orders of the Conservator of Forests.	Further explanation of the District Forest Officer.	Final orders of the Conservator of Forests.
1	Form No. 10.— Anamalai Depot. Sent to Coimbatore Depot. Teak ... 12 logs 3510 ft. Acknowledged by D. K. Coimbatore, 10 logs 252 c.ft. Coimbatore Depot.	Account for the difference of 2 logs of 72 c. ft.				
2	Matti sold 1 log 49 c. ft. ..	Why was the sale not shown in form No. 11?				
3	Written off the accounts, Coimbatore Depot. Teak ... 13 c ft. Fuel .. 2 tons and 37 qrs.	Quote authorities.				
4	Form No. 11.— Coimbatore Depot. Teak logs 2 of 48 c ft. at Rs. 2-4-0 per c. ft. Rs. 102. The correct amount should be Rs. 108.	Explain the short collection of Rs. 6.				

OFFICE OF THE CONSERVATOR OF FORESTS, Coimbatore, 191

Conservator of Forests, S.C.

District Forest Officer.

Conservator of Forests, S.C.

District Forest Officer.

Conservator of Forests, S.C.

Appx I, Form No 52 } Objection Statement to Timber Accounts

FORM No. 52—*cont.*

191 .

MADRAS FOREST DEPARTMENT.

 CIRCLE.

Objection Statement to the Timber
 Accounts of
District for the month of
 191 .

Dated } 191 .
 Despatched }

Date of receipt in the D.F. office,

- „ return from the „
- „ receipt in the Circle office.
- „ return to the D.F. office.
- „ receipt in the „
- „ final return to the Circle office.
- „ final receipt in the „
- „ return to the D.F. office for
 record.

Comparative Statement. [Appx. I, Form No 53]

FORM No. 53.

[Code Section 241.]

COMPARATIVE statement showing the Forest Revenue and Expenditure, South Canara District, for the month of June 1906.

Range.	Revenue.			Expenditure.					Remarks.
	In the month.	Up to the month.		In the month.			Up to the month.		
		1906.	(3)	(4)	A. Cons. and works.	B. Est.	Total.	1906.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Coondapur ...	741 8 10	8,624 1 2	7,855 0 1	1,176 15 3	105 13 8	1,283 12 11	8,815 12 0	3,801 15 6	
Udipi ...	134 7 2	1,925 3 5	1,115 1 0	269 12 0	92 5 1	362 1 1	1,177 13 8	1,004 8 1	
Mangalore ...	1,505 15 2	4,571 10 6	1,028 6 10	304 2 6	198 9 11	502 12 5	2,138 13 7	990 15 8	
Upphlaugadi ...	147 0 6	1,571 4 10	2,456 11 4	784 11 8	408 1 1	1,192 12 9	3,944 10 3	2,441 1 10	
Puttur ...	418 8 9	3,374 1 3	5,496 11 2	340 13 11	369 5 0	710 3 8	2,644 1 5	2,952 1 2	
General ...	...	30 0 0	10 0 0	41 11 6	1,128 14 0	1,170 9 6	3,238 15 7	3,679 2 11	
Total ...	3,248 1 6	20,597 8 1	18,733 14 5	2,018 2 10	2,304 1 6	5,222 4 4	21,460 2 6	11,209 12 11	
Budget proportion (up to the month).		28,975 0 0	20,000 0 0		...		31,862 2 6	20,614 4 0	

MANGALORE,
30th July 1906.A.B.,
District Forest Officer,
South Canara District.

Appx. I, Form No. 54] Current Register.

[Code Section 238.]

FORM No. 54

FOREST DEPARTMENT, MADRAS.

Current Register of Papers received into, or originating in, the Office of the D.F.O., South Coimbatore, for the year 1906.

Serial number	From whom received or to whom issued.	Number and date of receipt or issue.	Abstract or purport.	Intermediary disposal.	Number and date of disposal, if disposed of by number, a copy of disposal in other cases
(1)	(2)	(3)	(4)	(5)	(6)
47	Conservator . .	506 15-1-1906	Nil.	15 Mar. 1906. Directing to report what quantity of bamboo seed can be supplied this year.	16 Mar. 1906 29 Mar. 1906. Rangere, Annamalai and Pollachi, to report. Annamalai range 477. 17 Apr. 1906 Pollachi range, 429. 25 10-4-1906.
48	Ranger, Tanjendavur.	.	..	15 Mar. 1906. Transferring 10 pairs of bulls to Pollachi.	20 Mar. 1906 Annamalai range, advised despatch 17 3-4-1906.
49	Hussain Sahib ..	9-3-1906.	..	15 Mar. 1906. Refusing to take up contract for feeding cattle.	.. Lodged.

Disposal Register. [Appx I, Form No. 55.]

[Book.]

FORM No. 55.

[Code Section 238.]

FOREST DEPARTMENT, MADRAS.

DISPOSAL Register of papers issued with numbers or recorded in South
Coimbatore District, for the year 1906.

Disposal number and date.	Number in current or periodical register.	To whom sent or from whom received.	Disposal abstract or purport.
(1)	(2)	(3)	(4)
<u>17</u> 26-3-1906.	48 of 1900.	Ranger, Pollachi.	Acknowledging receipt of ten pairs of bulls from Anamalai range.
*	*	*	*
*	*	*	*
*	*	*	*
<u>25</u> 19-4-1906.	47 of 1906.	Conservator ...	Reporting that 20wt of bamboo seed can be supplied this season.

[Code Section 239.]

FORM No. 56.

FORST DEPARTMENT, MADRAS.

District during

191-191 .

REGISTER of Distribution of Books in the

[illegible]

NOTE.—A separate column will be maintained for each District, Sub-division or Range, to which books are distributed.

Register of Forest Offences. [Appx. I, Form No 57.]

[Code Section 247.]

Form No. 57.

FOREST DEPARTMENT, MADRAS, CIRCULAR.

Register of Forest Offences in the District for 191 -191 Range.

Serial number.	Case number and date.	Locality.	Property seized.	Nature of offence.	Number of accused.	Date and effect of disposal by District Forest Officer.	Date and effect of disposal by Magistrate.	Date of receipt and return of judgment from District Magistrate.	Details of rewards, if any, and disposal of produce concerned.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
135	B. 19-7-06.	Sholakudi.	3 head-lands bamboos.	Forest Act 21 (c).	3	30-7-00 C. Rs 6.	25-9-06 P. Rs. 15-0-0.	17-10-06 21-10-06.	Produce seized.	

Appx. I, Form No 58.] Register of Forest Offences.

[Code Section 247.]

Form No. 58.

FOREST DEPARTMENT, MADRAS.

District, for 191 -191

Range
Sub-division

Register of Forest Offences in the

(2) Date of occurrence of offence.	(3) Locality.	(4) By whom reported and number and date of report in Form II.	(5) Date of receipt of report by Range Officer.	(6) Date of submission of Form I to District Officer (Magistrate and Magistrate and Range Officer) Reported No.	(7) Nature of offence. Rule or section infringed and action taken.	(8) Name of accused.	(9) Description and value of property seized or number and kind of cattle impounded, if any.	(10) Date of receipt of Form C.	(11) Nature of District Forest Officer's order.	(12) Number and date of receipt filed for return of seized property.	(13) Number and date of receipt in Form 20 and of Cash Book Dr. item for recovery of compounding fine.	(14) Number and date of calendar case.	(15) Abstract of Magistrate's judgment.	(16) Details of recovery granted, if any.	(17) Date of sale of produce confiscated, amount realized and number and date of Cash Book Dr. item.	(18) Remarks.
191-7-24	Sholakkudi.	F. G. Mohideen, 20-7-00.	21-7-00.	21-7-00.	S. 31 (e).	A. N. 3 (e). G. D. 3 (e). S. 1. 3 (e).	3 loads bamboos	7-8-00. C. No. 2.	...	Not paid ...	117. 1-8-00	117. 1-8-00	117. 1-8-00	...	4-11-00. Rs. 0-7-6. Item No. 2.	

Forest Produce, etc., seized and disposed of. (Appx. I, Form No. 59.)

[Code Section 217.]

FORM No 59.

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT.

Forest produce and other property seized and disposed of during 191 .

(1) Serial number.	Forest produce or other property seized.		(4) Locality where stored, or person to whom entrusted.	(5) Property released.	(6) Property made over to third parties.	(7) Property confiscated to Government by order of Court.	(8) Property brought on to Form No. 6 or other Government blank returns.	(9) Date on which action was taken under columns 5, 6, 7 or 8.	Not disposed of during the month.			(13) Remarks. [Note.—In addition to any other entries in this column the date on which the release or sale was ordered (columns 11 and 12) should invariably be given.]
	(2) Date.	(3) Description and quantity.							(10) No orders passed.	(11) Sale ordered.	(12) Sale ordered.	
1	5-4-06	Carts 5 Sal poles 50	V. M. of Anamalai.	5	..	50	..	13-7-06 5-7-06	..	..	50	10-7-06.
2	8-4-06	Vengai logs 2	Sethumalai Tannah.	..	..	..	2	11-7-06	..	..	..	..
3	15-8-06	Bamboos. 250	Do.	..	..	250	..	17-7-06	..	..	..	Sold.
4	21-8-06	Teak scantlings. 10	Anamalai depot.	..	..	..	..	..	10	..	..	Case pending
5	3-7-06	Head loads fuel. 10	V.M., Kot. tnr.	..	..	..	..	..	..	10	..	22-7-06.
6	8-7-06	Honey mrs. 10 Wax. viss 3	Range office, Anamalai.	..	..	10 mrs. 3 viss.	..	19-7-06	..	..	10 mrs 3 viss.	24-7-06.

Dated
The

191 .

Appx. I, Form No 60] Receipt for seized property disposed of.

[Code Section 247.]

FORM No. 60.

[To be printed in diglott.]

FOREST DEPARTMENT, MADRAS, SOUTH COIMBATORE DISTRICT,
ANAMALAI RANGE.*Receipt for seized property released.*

Description of produce or property 5 carts.
released.

I, *Karuppa Gounden* of *Periapothu* village, hereby acknowledge that an order to receive the above-mentioned articles has this day been delivered to me.

Place

(Signature.)

Date 13th July 1900.

(Witnesses.)

(Signature.)

